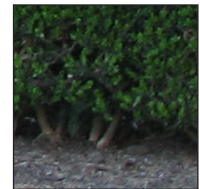


CITY OF SAN DIEGO



PROPOSED BUDGET



2015

FISCAL
YEAR

Financial Summary and Schedules

Financial Summary and Schedules

The following schedules summarize key information in the City's budget, specifically revenues, expenditures, and positions for all departments and funds, and reflects the funding sources and spending areas of the Capital Improvements Program. In addition, these schedules provide the City's Total Combined Budget, summarizing all of this information.

Schedule I

Part I: Summary of General Fund Revenues by Department

Part II: Summary of General Fund Expenditures by Department

This schedule summarizes General Fund revenues and expenditures by department with total General Fund revenues matching General Fund expenditures.

Schedule II

Part I: Summary of Revenues by Fund

Part II: Summary of Expenditures by Fund

This schedule summarizes the City's revenues and expenditures by fund type as follows:

- General Fund
- Special Revenue Funds
- Debt Service and Tax Funds
- Enterprise Funds
- Internal Service
- Other Funds

Schedule III

Summary of General Fund FTE Positions by Department

- This schedule summarizes General Fund FTE positions by department.



Financial Summary and Schedules

Schedule IV

Summary of FTE Positions by Fund

This schedule summarizes the City's FTE positions by fund type as follows:

- General Fund
- Special Revenue Funds
- Enterprise Funds
- Internal Service Funds
- Other Funds

Schedule V

Summary of Revenues by Category by Fund

This schedule summarizes the City's revenues by category within the following fund types:

- General Fund
- Special Revenue Funds
- Debt Service Funds
- Enterprise Funds
- Internal Service Funds
- Other Funds

Schedule VI

Summary of Expenditures by Category by Fund

This schedule summarizes the City's expenditures by category within the following fund types:

- General Fund
- Special Revenue Funds
- Debt Service Funds
- Enterprise Funds
- Internal Service Funds
- Other Funds

Schedule VII

Summary of Revenues, Expenditures, and Fund Balance

This schedule summarizes revenues, expenditures, and fund balances for the City's General Fund and Non-General Funds.

Financial Summary and Schedules

Schedule VIII

Summary of Maintenance Assessment Districts Expenditures

This schedule summarizes the following information for Maintenance Assessment Districts:

- FTE Positions
- Personnel Expenditures
- Non-Personnel Expenditures

Note that totals reflected in the *Fiscal Year 2015 Financial Summary and Schedules* may not add exactly due to rounding.



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Financial Summary and Schedules

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Financial Summary and Schedules

Schedule I - Summary of General Fund Revenues by Department

Department	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Proposed Budget
Administration	\$ 782,005	\$ 403,761	\$ -
City Attorney	3,357,674	5,581,169	4,656,169
City Auditor	30,498	-	-
City Clerk	17,192	18,404	42,404
City Comptroller	2,247,117	2,468,547	2,468,547
City Planning	-	-	3,831,968
City Treasurer	26,799,073	25,963,475	18,370,281
Communications	108,836	113,300	113,300
Debt Management	608,706	548,645	683,645
Department of Analytics and Performance Management	24	-	-
Development Services	3,885,805	3,412,712	629,824
Economic Development	6,927,937	8,245,963	8,516,363
Environmental Services	1,365,383	1,259,829	1,194,714
Ethics Commission	29,650	-	-
Financial Management	108	5,000	5,000
Fire-Rescue	24,008,203	23,966,763	26,887,444
Human Resources	2,500	-	-
Infrastructure/Public Works	18,087	15,116	123,135
Library	1,183,514	4,125,753	4,125,753
Major Revenues	872,389,407	894,929,236	926,230,293
Office of Homeland Security	790,061	930,957	930,957
Office of the Assistant COO	-	-	450,000
Office of the Chief Financial Officer	138,571	450,000	-
Office of the Chief Operating Officer	2,248	-	-
Office of the Mayor	68,093	308,400	308,400
Park & Recreation	35,308,141	32,907,371	32,239,104
Personnel	12,874	6,000	6,000
Police	46,811,502	44,102,071	44,566,308
Public Utilities	998,456	940,000	940,000
Public Works - Contracting	-	1,053,393	1,053,393
Public Works - Engineering & Capital Projects	56,811,462	56,527,343	-
Public Works - General Services	2,964,371	3,881,596	3,881,596
Purchasing & Contracting	744,448	659,554	1,607,856
Real Estate Assets	45,680,418	43,344,297	45,129,495
Transportation & Storm Water	47,619,414	46,879,695	48,245,274
Total General Fund Revenues	\$ 1,181,711,776	\$ 1,203,048,350	\$ 1,177,237,223

Financial Summary and Schedules

Schedule I - Summary of General Fund Expenditures by Department

Department	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Proposed Budget
Administration	\$ 2,479,654	\$ 1,802,385	\$ -
City Attorney	43,130,134	45,689,443	45,869,486
City Auditor	3,163,344	3,888,785	3,579,567
City Clerk	4,628,248	5,314,707	5,337,830
City Comptroller	10,022,529	11,035,845	10,754,058
City Council	10,957,355	13,029,699	13,387,578
City Planning	-	-	9,364,737
City Treasurer	19,255,659	20,495,483	15,548,098
Citywide Program Expenditures	75,024,365	66,071,801	75,261,406
Civic & Urban Initiatives	-	945,987	-
Communications	490,467	688,991	786,457
Debt Management	2,132,340	2,447,811	2,399,973
Department of Analytics and Performance Management	682,544	-	1,220,894
Department of Information Technology	483,426	2,600,000	500,000
Development Services	13,083,298	15,048,760	6,814,718
Economic Development	11,451,400	12,944,622	13,403,512
Environmental Services	33,958,017	36,169,845	35,248,786
Ethics Commission	816,574	977,334	993,223
Financial Management	3,677,133	4,091,604	4,062,090
Fire-Rescue	207,682,648	222,679,306	217,733,761
General Fund Appropriated Reserve	-	2,000,000	-
Human Resources	2,183,857	2,990,862	3,134,135
Infrastructure/Public Works	495,491	627,463	1,545,582
Internal Operations	-	-	388,773
Library	39,338,166	43,811,917	45,176,782
Neighborhood Services	-	-	917,476
Office of Homeland Security	1,693,233	1,735,205	2,021,146
Office of the Assistant COO	321,567	1,291,039	1,077,786
Office of the Chief Financial Officer	453,581	990,531	566,840
Office of the Chief Operating Officer	485,630	568,630	925,568
Office of the IBA	1,651,376	1,775,306	1,736,275
Office of the Mayor	3,426,253	3,671,233	4,066,772
Park & Recreation	84,987,389	89,967,980	95,684,712
Personnel	6,475,422	7,012,193	6,898,000
Police	412,848,075	418,542,912	417,307,030
Public Utilities	1,957,301	1,969,446	1,751,100
Public Works - Contracting	-	2,107,234	2,115,305
Public Works - Engineering & Capital Projects	59,727,682	61,907,263	-
Public Works - General Services	15,012,577	16,830,075	17,230,366
Purchasing & Contracting	2,896,755	4,804,683	6,184,782
Real Estate Assets	4,165,640	4,852,350	4,697,627

Financial Summary and Schedules

Schedule I - Summary of General Fund Expenditures by Department

Department	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Proposed Budget
Transportation & Storm Water	87,521,948	92,112,469	103,355,857
Total General Fund Expenditures	\$ 1,168,761,081	\$ 1,225,491,199	\$ 1,179,048,088



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Financial Summary and Schedules

Schedule II - Summary of Revenues by Fund

Fund Type/Title	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Proposed Budget
General Fund			
General Fund	\$ 1,181,711,776	\$ 1,203,048,350	\$ 1,177,237,223
Total General Fund	\$ 1,181,711,776	\$ 1,203,048,350	\$ 1,177,237,223
Special Revenue Funds			
Automated Refuse Container Fund	\$ 854,060	\$ 700,000	\$ 700,000
Concourse and Parking Garages Operating Fund	2,912,215	2,704,844	2,713,422
Convention Center Expansion Administration Fund	14,187,324	14,000,000	13,760,993
Environmental Growth 1/3 Fund	3,888,513	3,945,786	4,455,069
Environmental Growth 2/3 Fund	7,784,736	7,898,572	8,917,137
Facilities Financing Fund	1,705,249	2,110,074	2,292,912
Fire and Lifeguard Facilities Fund	893,806	1,380,219	1,379,719
Fire/Emergency Medical Services Transport Program Fund	10,459,719	10,770,000	11,497,043
GIS Fund	1,499,761	1,616,274	1,801,061
Gas Tax Fund	20,727,431	20,738,091	20,078,259
HUD Programs Administration Fund	241,566	-	-
Information Technology Fund	10,397,492	9,089,850	8,673,318
Junior Lifeguard Program Fund	561,718	596,027	596,027
Local Enforcement Agency Fund	726,311	795,693	786,417
Los Penasquitos Canyon Preserve Fund	206,997	186,000	186,000
Maintenance Assessment District (MAD) Funds	20,670,363	21,102,445	21,848,480
Major Events Revolving Fund	567,717	-	-
Mission Bay Improvements Fund	5,378,627	3,114,678	7,545,411
Mission Bay/Balboa Park Improvement Fund	1,600,000	2,060,000	1,960,000
New Convention Facility Fund	3,401,302	3,280,000	3,400,000
OneSD Support Fund	25,949,825	21,101,243	19,918,068
PETCO Park Fund	17,997,704	16,494,163	15,723,720
Parking Meter Operations Fund	-	-	9,111,535
Police Decentralization Fund	5,124,648	3,749,765	3,749,765
Prop 42 Replacement - Transportation Relief Fund	12,078,171	19,478,416	14,386,136
Public Art Fund	62,034	-	24,857
Public Safety Needs & Debt Service Fund	7,996,834	8,396,967	8,707,775
QUALCOMM Stadium Operations Fund	16,616,956	16,477,809	16,552,809
Redevelopment Fund	441	-	-
Regional Park Improvements Fund	2,539,403	2,500,000	2,500,000
Seized & Forfeited Assets Fund	(5,896)	-	-
Seized Assets - California Fund	13	10,000	10,000
Seized Assets - Federal DOJ Fund	1,748,430	900,000	900,000
Seized Assets - Federal Treasury Fund	22,295	100,000	100,000

Financial Summary and Schedules

Schedule II - Summary of Revenues by Fund

Fund Type/Title	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Proposed Budget
Serious Traffic Offenders Program Fund	11,607	-	-
Storm Drain Fund	5,717,986	5,700,000	5,700,000
Transient Occupancy Tax Fund	75,808,673	80,020,455	82,991,669
Trolley Extension Reserve Fund	482,058	1,171,284	1,071,728
Underground Surcharge Fund	12,514,336	49,091,916	50,592,739
Wireless Communications Technology Fund	8,576,851	7,534,476	7,436,710
Zoological Exhibits Maintenance Fund	10,310,086	10,030,000	10,593,000
Total Special Revenue Funds	\$ 312,217,365	\$ 348,845,047	\$ 362,661,779

Debt Service and Tax Funds

Public Safety Communication Bonds	\$ 453	\$ -	\$ -
Tax and Revenue Anticipation Notes Fund	2,532,407	2,630,000	-
Total Debt Service and Tax Funds	\$ 2,532,860	\$ 2,630,000	\$ -

Capital Project Funds

Capital Outlay Fund	\$ 4,651,473	\$ -	\$ -
TransNet ARRA Exchange Fund	1,832,296	-	-
TransNet Extension Administration & Debt Fund	271,394	291,792	300,100
TransNet Extension Congestion Relief Fund	21,142,832	20,221,176	20,796,930
TransNet Extension Maintenance Fund	5,641,423	8,666,219	8,912,970
Total Capital Project Funds	\$ 33,539,417	\$ 29,179,187	\$ 30,010,000

Enterprise Funds

Airports Fund	\$ 4,713,049	\$ 4,690,334	\$ 4,778,882
Development Services Fund	44,194,119	45,581,357	45,581,357
Golf Course Fund	18,564,221	18,371,747	17,540,747
Metropolitan Sewer Utility Fund	76,277,731	92,181,844	102,841,900
Municipal Sewer Revenue Fund	316,141,359	316,974,000	312,789,200
Recycling Fund	20,205,927	17,777,651	18,427,651
Refuse Disposal Fund	26,171,185	29,374,301	29,736,434
Sewer Utility - AB 1600 Fund	13,777,903	-	-
Water Utility - AB 1600 Fund	11,839,359	-	-
Water Utility Operating Fund	436,740,226	427,607,269	469,630,800
Total Enterprise Funds	\$ 968,625,080	\$ 952,558,503	\$ 1,001,326,971

Internal Service Funds

Central Stores Fund	\$ 12,142,387	\$ 13,356,784	\$ 13,344,866
Energy Conservation Program Fund	3,605,373	2,319,443	2,253,884
Engineering & Capital Projects Fund	-	-	64,540,505
Fleet Services Operating Fund	50,151,961	51,647,391	50,229,234
Fleet Services Replacement Fund	26,720,673	27,545,583	27,296,552
Publishing Services Fund	3,124,330	3,413,041	3,223,030

Financial Summary and Schedules

Schedule II - Summary of Revenues by Fund

Fund Type/Title	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Proposed Budget
Risk Management Administration Fund	9,484,225	9,060,699	10,122,654
Total Internal Service Funds	\$ 105,228,949	\$ 107,342,941	\$ 171,010,725
Total Combined Budget Revenues	\$ 2,603,855,447	\$ 2,643,604,028	\$ 2,742,246,698

Financial Summary and Schedules

Schedule II - Summary of Operating Expenditures by Fund

Fund Type/Title	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Proposed Budget
General Fund			
General Fund	\$ 1,168,761,081	\$ 1,225,491,199	\$ 1,179,048,088
Total General Fund	\$ 1,168,761,081	\$ 1,225,491,199	\$ 1,179,048,088
Special Revenue Funds			
Automated Refuse Container Fund	\$ 642,683	\$ 800,000	\$ 800,000
Concourse and Parking Garages Operating Fund	2,914,600	2,667,291	2,709,718
Convention Center Expansion Administration Fund	13,850,480	13,977,450	13,980,650
Environmental Growth 1/3 Fund	4,354,915	3,962,339	4,547,305
Environmental Growth 2/3 Fund	8,078,081	8,229,966	8,869,966
Facilities Financing Fund	1,958,633	2,110,074	2,292,912
Fire and Lifeguard Facilities Fund	878,864	1,426,431	1,425,931
Fire/Emergency Medical Services Transport Program Fund	13,961,546	11,516,495	12,633,088
GIS Fund	1,553,384	1,585,038	1,905,926
Gas Tax Fund	20,899,152	20,738,091	20,078,259
Information Technology Fund	9,876,038	10,233,304	9,349,652
Junior Lifeguard Program Fund	578,582	596,027	596,027
Local Enforcement Agency Fund	667,215	879,255	758,106
Los Penasquitos Canyon Preserve Fund	205,900	221,253	222,058
Maintenance Assessment District (MAD) Funds	19,884,949	34,751,394	34,588,114
Major Events Revolving Fund	805,916	-	-
Mission Bay/Balboa Park Improvement Fund	2,033,088	2,069,234	1,955,700
New Convention Facility Fund	3,405,000	3,405,000	3,405,000
OneSD Support Fund	25,492,270	21,185,217	20,733,869
PETCO Park Fund	16,166,331	17,405,049	17,543,021
Parking Meter Operations Fund	-	-	9,111,535
Police Decentralization Fund	4,116,587	5,120,000	5,120,000
Prop 42 Replacement - Transportation Relief Fund	7,995,051	17,478,416	12,478,416
Public Art Fund	86,870	102,814	27,836
Public Safety Needs & Debt Service Fund	7,988,645	8,396,967	8,707,775
QUALCOMM Stadium Operations Fund	15,793,897	17,090,437	17,837,899
Redevelopment Fund	214	-	-
Seized & Forfeited Assets Fund	(12,098)	-	-
Seized Assets - California Fund	-	10,000	10,000
Seized Assets - Federal DOJ Fund	177,251	1,392,812	1,400,227
Seized Assets - Federal Treasury Fund	-	100,000	100,000
Serious Traffic Offenders Program Fund	118,316	-	-
Storm Drain Fund	5,446,746	5,700,000	5,700,000
Transient Occupancy Tax Fund	71,558,938	87,600,354	90,724,656

Financial Summary and Schedules

Schedule II - Summary of Operating Expenditures by Fund

Fund Type/Title	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Proposed Budget
Trolley Extension Reserve Fund	1,168,044	1,179,299	1,086,200
Underground Surcharge Fund	38,778,102	49,092,936	50,592,739
Wireless Communications Technology Fund	9,226,365	8,869,368	8,421,039
Zoological Exhibits Maintenance Fund	10,223,743	10,030,000	10,593,000
Total Special Revenue Funds	\$ 320,874,294	\$ 369,922,311	\$ 380,306,624
Debt Service and Tax Funds			
Public Safety Communication Bonds	\$ 515,586	\$ -	\$ -
Tax and Revenue Anticipation Notes Fund	2,532,407	2,630,000	-
Total Debt Service and Tax Funds	\$ 3,047,993	\$ 2,630,000	\$ -
Capital Project Funds			
Capital Outlay Fund	\$ 1,751,919	\$ 3,210,001	\$ 2,046,419
TransNet ARRA Exchange Fund	(136,447)	-	-
TransNet Extension Administration & Debt Fund	242,923	291,792	300,100
TransNet Extension Congestion Relief Fund	753,203	1,267,600	1,267,600
TransNet Extension Maintenance Fund	8,059,163	8,666,218	8,912,970
Total Capital Project Funds	\$ 10,670,761	\$ 13,435,611	\$ 12,527,089
Enterprise Funds			
Airports Fund	\$ 4,097,922	\$ 5,791,497	\$ 5,110,866
Development Services Fund	41,864,896	45,915,463	49,701,327
Golf Course Fund	14,672,613	15,670,084	16,588,964
Metropolitan Sewer Utility Fund	195,939,762	207,083,895	212,586,023
Municipal Sewer Revenue Fund	117,898,645	132,285,599	134,872,802
Recycling Fund	19,104,371	23,292,297	22,589,982
Refuse Disposal Fund	29,616,871	31,932,996	31,172,242
Water Utility Operating Fund	409,298,734	439,290,546	461,947,041
Total Enterprise Funds	\$ 832,493,812	\$ 901,262,377	\$ 934,569,247
Internal Service Funds			
Central Stores Fund	\$ 9,226,825	\$ 13,356,784	\$ 13,344,866
Energy Conservation Program Fund	2,362,648	2,351,728	2,547,534
Engineering & Capital Projects Fund	-	-	64,540,505
Fleet Services Operating Fund	51,084,085	51,783,287	50,635,456
Fleet Services Replacement Fund	18,073,727	22,461,956	20,663,453
Publishing Services Fund	2,952,456	3,304,127	3,223,030
Risk Management Administration Fund	8,949,930	9,810,299	10,122,654
Total Internal Service Funds	\$ 92,649,671	\$ 103,068,181	\$ 165,077,498
Total Combined Budget Expenditures	\$ 2,428,497,613	\$ 2,615,809,679	\$ 2,671,528,546

Financial Summary and Schedules

Schedule II - Summary of Capital Expenditures by Fund

Capital Improvements Program	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Proposed Budget
Special Revenue Funds			
Antenna Lease Revenue Fund	\$ 33,482	\$ -	\$ -
CH RDA Contribution To CIP	275,606	-	-
Convention Center Exp Surety	389,314	-	-
Crossroads Redevelopmen CIP Contributions Fund	113,960	-	-
EGF CIP Fund 1/3	45,024	401,885	-
Energy Conservation Program CIP Fund	807,460	200,000	-
Environmental Growth 2/3 Fund	55,450	-	-
Fiesta Island Sludge Mitigation Fund	208,782	-	-
Gas Tax Fund	9,070,160	-	-
Library Improvement Trust Fund	750,000	-	-
Library System Improvement Fund	71,790	-	-
Maintenance Assessment District (MAD) Funds	1,134,140	1,324,919	575,000
Mission Bay Improvements Fund	424,556	3,114,678	2,943,383
Mission Trails Regional Park Fund	61,888	-	-
Monetary Conditions Placed on Future Deposits	394,706	396,000	-
NP - Redevelopment CIP Contributions Fund	15,511	-	-
NTC RdA Contribution to CIP	7,563	-	-
North Bay Redevelopment CIP Contribution Fund	11,350	-	-
Peg Fee (City Tv)	199,143	-	-
Prop 42 Replacement - Transportation Relief Fund	18,849	2,000,000	1,907,720
QUALCOMM Stadium Operations CIP Fund	775,082	750,000	750,000
Regional Park Improvements Fund	819,704	3,000,000	-
SC-RDA Contribution to CIP Fund	48,213	-	-
Sunset Cliffs Natural Park	121,981	-	-
TOT Coastal Infrastructure CIP Fund	437	-	-
Trench Cut Fees/Excavation Fee Fund	-	2,000,000	2,000,000
Underground Surcharge CIP Fund	2,826,927	-	-
Total Special Revenue Funds	\$ 18,681,078	\$ 13,187,482	\$ 8,176,103

Enterprise Funds

Airports Fund	\$ 500	\$ -	\$ -
Balboa Park Golf Course CIP Fund	406,083	1,755,000	-
Brown Field Special Aviation	402,952	1,400,000	-
Development Services Fund	17,009	-	-
EDCD Community Fund	4,657	-	-
Metro Sewer Utility - CIP Funding Source	22,512,668	18,212,318	18,441,811
Mission Bay Golf Course CIP Fund	159,143	1,200,000	2,625,000
Montgomery Field Special Aviation	950,129	1,000,000	-

Financial Summary and Schedules

Schedule II - Summary of Capital Expenditures by Fund

Capital Improvements Program	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Proposed Budget
Muni Sewer Utility - CIP Funding Source	91,265,880	54,004,911	95,406,397
Municipal Sewer Revenue Fund	(753,840)	-	-
Recycling Fund CIP Fund	5,665	-	1,200,000
Refuse Disposal CIP Fund	580,471	605,000	-
Sewer Contribution to CIP	111,197	-	-
Torrey Pines Golf Course CIP Fund	288,967	1,100,000	-
Water Contributions To CIP	76,636	-	-
Water Utility - CIP Funding Source	73,394,268	46,596,937	99,801,601
Water Utility Operating Fund	(143,440)	-	-
Total Enterprise Funds	\$ 189,278,945	\$ 125,874,166	\$ 217,474,809

Capital Project Funds

Barrio Logan	\$ 27,375	\$ 475,000	\$ 1,900,000
Belmont/Mission Beach Develop	23	-	-
Black Mountain Ranch FBA	36,557	500,000	1,500,000
Blk Mtn Ranch Dev Agreement	(66)	-	-
Bus Stop Capital Improvement Fund	-	100,000	100,000
C.O.-Pueblo Land/Pol. Decentra	255,818	-	-
CIP Contributions from General Fund	3,695,851	(116,541)	5,834,000
Capital Outlay Fund	2,685,147	-	-
Capital Outlay-Sales Tax	47,393	-	-
Carmel Valley Consolidated FBA	1,243,598	-	1,670,526
Chollas - Major District	20,695	-	-
Clairemont Mesa - Urban Comm	28,609	75,000	-
College Area	72,124	570,000	350,000
Deferred Maint Revenue 2009A-Project	12,128,326	-	-
Deferred Maintenance Revenue 2012A-Project	9,541,469	-	-
Del Mar Mesa FBA	960,868	-	-
Energy Upgrades CEC Loan Fund	(1,573)	-	-
Equipment Division CIP Fund	-	-	1,654,028
FY09 Sunset Cliffs Natural Par	(3,169)	-	-
Gen Dyna-Community Improvement	48,264	-	-
Golden Hill Urban Comm	43,377	395,000	-
Infrastructure Improvement - CD 5	75,495	-	-
Infrastructure Improvement - Mayor	24,794	-	-
Kearny Mesa-Urban Comm	65,712	-	125,000
La Jolla Urban Comm	121,621	135,000	125,000
Lake Murray/Del Cerro-Maj Dist	454	-	-
Linda Vista Urban Comm	117,019	70,000	-
Linda Vista-Major District	11,536	-	-
Loma Portal - Major District	38,287	-	-
Mid City Urban Comm	-	52,000	1,400,000
Mid-City - Park Dev Fund	152,540	1,200,000	690,634

Financial Summary and Schedules

Schedule II - Summary of Capital Expenditures by Fund

Capital Improvements Program	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Proposed Budget
Midway/Pacific Hwy Urban Comm	58,921	300,000	-
Mira Mesa - FBA	(463,093)	-	8,886,247
Mira Mesa East-Major District	3,100	-	-
Mira Mesa Pk Dev Fund	-	-	2,200
Mission Valley-Urban Comm.	1,715,093	-	5,600,000
Mitigation Funds for Carroll Canyon Road	1,871,573	-	-
Montgomery/Waller-Major Dist	(20,063)	-	-
Navajo Urban Comm	465,903	-	2,500,000
New Central Library Contributions	54,428,921	-	-
North Park Urban Comm	93,094	200,000	400,000
North University City DIF	1,400,000	-	-
North University City-FBA	5,776,019	-	5,000,000
Ocean Beach - Major District	2,913	-	-
Ocean Beach Urban Comm	50,737	-	-
Otay Mesa-East (From 39062)	61,137	-	-
Otay Mesa-West (From 39067)	4,883,099	-	-
Otay Mesa/Nestor Urb Comm	14,079	190,000	-
PFFA-FLSF 2002B-Const.	22,132	-	-
PV Est-Other P & R Facilities	85,206	-	-
Pacific Beach Urban Comm	79,235	-	-
Pacific Highlands Ranch FBA	1,170,686	2,000,000	4,327,000
Park North-East - Park Dev Fd	87,473	2,198,675	-
Penasquitos East Trust	56,401	-	-
Peninsula Urban Comm	103,287	-	-
Pk/Rec Bldg Permit Fee Dist C	6,732	-	-
Point Loma - Major District	5,594	-	-
Presidio - Major District	7,086	-	-
Private & Others Contrib-CIP	1,073,826	76,000	-
Prop A-(Bikeway)	93,773	-	-
Rancho Bernardo-Fac Dev Fund	41,987	-	-
Rancho Encantada	30,300	-	-
Rancho Penasquitos FBA	462,734	-	-
Rose & Tecolote Creek Water Quality	541,178	-	-
S.E. San Diego Urban Comm	380,838	-	1,950,000
SD Unified School Dist-Cap Out	2,184,030	-	-
SR 209 & 274 Coop with State	19,275	-	-
Sabre Springs-FBA	71,272	-	-
San Andres Cost Reim. Dist.	-	952,749	-
San Ysidro Urban Comm	88,471	900,000	200,000
Scripps Miramar Ranch FBA	1,469	-	307,424
Scripps/Miramar Misc	8,472	-	-
Scripps/Miramar Traffic	10,362	-	-
Scripps/Miramar-Major District	1,560	-	704,652

Financial Summary and Schedules

Schedule II - Summary of Capital Expenditures by Fund

Capital Improvements Program	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Proposed Budget
Serra Mesa - Urban Community	(42,100)	-	200,000
South Bay - Major District	-	156,300	-
Southcrest Sub Dist	9,900	-	-
Spring Cnyn Rd Improvments	29,737	-	-
Sub Area-2	-	-	342,000
Tierrasanta - DIF	13,155	-	310,000
Torrey Highlands	104,233	5,274,824	1,500,000
Torrey Pines - Urban Community	970	-	275,000
TransNet (Prop A 1/2% Sales Tax)	6,224,631	1,200,000	-
TransNet ARRA Exchange Fund	1,845,378	-	-
TransNet Extension Congestion Relief Fund	9,563,731	21,077,719	19,529,330
TransNet Extension Major Corri	28,451	-	-
TransNet Extension RTCI Fee	65,821	750,000	3,549,927
University City So.-Urban Comm	19,530	-	69,000
Uptown Urban Comm	340,953	800,000	1,000,000
Total Capital Project Funds	\$ 126,617,343	\$ 39,531,726	\$ 72,001,968
Grant Enterprise Funds			
Grant Fund-Enterprise-Federal	\$ 3,758,624	\$ -	\$ -
Grant Fund-Enterprise-Other	244,315	-	-
Total Grant Enterprise Funds	\$ 4,002,940	\$ -	\$ -
Grant Government Funds			
Grant Fund - Federal	\$ 4,655,350	\$ -	\$ -
Grant Fund - Other	784,197	-	-
Grant Fund - State	11,894,589	846,950	-
Total Grant Government Funds	\$ 17,334,136	\$ 846,950	\$ -
Total Capital Budget Expenditures	\$ 355,914,442	\$ 179,440,324	\$ 297,652,880
Total Combined Operating and Capital Budget Expenditures	\$ 2,784,412,055	\$ 2,795,250,003	\$ 2,969,181,426



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Financial Summary and Schedules

Schedule III - Summary of General Fund FTE Positions by Department

Department	FY 2013 Adopted Budget	FY 2014 Adopted Budget	FY 2015 Proposed Budget
Administration	22.95	12.00	–
City Attorney	345.99	345.86	347.85
City Auditor	20.00	21.00	21.00
City Clerk	45.12	45.28	45.00
City Comptroller	79.75	82.75	82.75
City Council	98.13	102.30	103.13
City Planning	–	–	62.08
City Treasurer	118.63	119.63	107.73
Civic & Urban Initiatives	–	6.00	–
Communications	4.00	5.00	6.00
Debt Management	18.00	19.00	19.00
Department of Analytics and Performance Management	7.75	–	7.00
Department of Information Technology	–	–	–
Development Services	111.07	107.75	61.00
Economic Development	44.42	46.00	48.70
Environmental Services	135.01	137.69	137.79
Ethics Commission	5.00	5.00	5.00
Financial Management	31.03	30.00	30.00
Fire-Rescue	1,146.40	1,165.52	1,173.27
Human Resources	16.00	18.00	19.75
Infrastructure/Public Works	4.38	4.37	7.35
Internal Operations	–	–	1.50
Library	408.06	410.93	435.52
Neighborhood Services	–	–	5.50
Office of Homeland Security	13.39	13.40	13.60
Office of the Assistant COO	1.00	8.00	6.00
Office of the Chief Financial Officer	3.75	5.00	2.00
Office of the Chief Operating Officer	2.00	2.00	4.35
Office of the IBA	10.00	10.00	10.00
Office of the Mayor	24.16	26.16	27.00
Park & Recreation	769.15	782.84	797.08
Personnel	59.04	60.36	61.31
Police	2,515.35	2,528.79	2,587.52
Public Works - Contracting	–	19.00	19.00
Public Works - Engineering & Capital Projects	479.67	470.88	–
Public Works - General Services	116.00	123.00	130.00
Purchasing & Contracting	30.39	41.59	54.20
Real Estate Assets	28.00	28.00	28.00
Transportation & Storm Water	438.56	464.40	480.33
Total Budget FTE Positions	7,152.15	7,267.50	6,947.31



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Financial Summary and Schedules

Schedule IV - Summary of FTE Positions by Fund

Fund Type/Title	FY 2013 Adopted Budget	FY 2014 Adopted Budget	FY 2015 Proposed Budget
General Fund			
General Fund	7,152.15	7,267.50	6,947.31
Total General Fund	7,152.15	7,267.50	6,947.31
Special Revenue Funds			
Concourse and Parking Garages Operating Fund	2.00	2.00	2.00
Facilities Financing Fund	15.89	15.35	16.35
Fire/Emergency Medical Services Transport Program Fund	33.00	31.00	32.00
GIS Fund	2.00	2.00	2.00
Information Technology Fund	32.00	39.00	39.00
Junior Lifeguard Program Fund	1.00	1.00	1.00
Local Enforcement Agency Fund	6.00	6.00	6.00
Los Penasquitos Canyon Preserve Fund	2.00	2.00	2.00
Maintenance Assessment District (MAD) Funds	23.75	23.75	25.25
OneSD Support Fund	18.00	17.50	17.00
PETCO Park Fund	1.00	1.00	1.00
Parking Meter Operations Fund	—	—	15.00
QUALCOMM Stadium Operations Fund	37.00	37.00	37.00
Redevelopment Fund	—	—	—
Transient Occupancy Tax Fund	9.00	9.00	11.00
Underground Surcharge Fund	2.00	2.00	7.00
Wireless Communications Technology Fund	48.00	44.76	44.76
Total Special Revenue Funds	232.64	233.36	258.36
Enterprise Funds			
Airports Fund	18.00	18.00	18.00
Development Services Fund	419.75	430.75	426.75
Golf Course Fund	97.00	98.00	98.00
Metropolitan Sewer Utility Fund	450.89	447.35	465.50
Municipal Sewer Revenue Fund	415.19	413.16	409.23
Recycling Fund	108.34	107.33	108.60
Refuse Disposal Fund	158.38	149.02	147.88
Water Utility Operating Fund	708.44	703.08	721.73
Total Enterprise Funds	2,375.99	2,366.69	2,395.69
Internal Service Funds			
Central Stores Fund	26.35	23.34	23.35
Energy Conservation Program Fund	12.85	12.60	12.60
Engineering & Capital Projects Fund	—	—	488.60
Fleet Services Operating Fund	168.50	169.50	177.50

Financial Summary and Schedules

Schedule IV - Summary of FTE Positions by Fund

Fund Type/Title	FY 2013 Adopted Budget	FY 2014 Adopted Budget	FY 2015 Proposed Budget
Publishing Services Fund	10.00	10.00	10.00
Risk Management Administration Fund	78.94	79.88	82.13
Total Internal Service Funds	296.64	295.32	794.18
Other Funds			
City Employee's Retirement System Fund	62.00	64.00	64.00
Total Other Funds	62.00	64.00	64.00
Total Budget FTE Positions	10,119.42	10,226.87	10,459.53

Financial Summary and Schedules

Schedule V - Summary of Revenues by Category by Fund

Fund/Category	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Proposed Budget
General Fund			
General Fund			
Property Tax Revenue	\$ 412,204,680	\$ 408,003,167	\$ 436,710,892
Property Taxes	412,204,680	408,003,167	436,710,892
Sales Tax	\$ 232,939,137	\$ 248,138,819	\$ 257,106,087
Sales Tax	232,939,137	248,138,819	257,106,087
Transient Occupancy Tax	\$ 83,904,215	\$ 87,857,500	\$ 91,125,835
Transient Occupancy Taxes	83,904,215	87,857,500	91,125,835
Other Local Taxes	\$ 74,690,288	\$ 75,457,433	\$ 81,199,036
Property Transfer Taxes	6,967,672	7,026,588	9,155,087
SDG&E	34,851,424	35,553,223	40,014,617
CATV	18,675,250	19,441,622	18,093,332
Refuse Collection Franchise	9,607,187	9,100,000	9,500,000
Other Franchises	4,588,756	4,336,000	4,436,000
Licenses and Permits	\$ 32,773,150	\$ 31,826,763	\$ 24,533,987
Business Tax	7,301,479	6,953,129	7,477,368
Rental Unit Tax	7,285,488	6,785,000	7,271,794
Parking Meters	8,190,230	8,369,891	-
Refuse Collector Business Tax	661,559	660,000	700,000
Other Licenses and Permits	9,334,394	9,058,743	9,084,825
Fines Forfeitures and Penalties	\$ 29,367,152	\$ 29,349,993	\$ 30,329,178
Parking Citations	18,859,285	18,298,430	19,723,478
Municipal Court	7,494,573	6,945,761	6,157,700
Other Fines & Forfeitures	3,013,294	4,105,802	4,448,000
Rev from Money and Prop	\$ 51,099,756	\$ 44,938,792	\$ 47,325,993
Interest and Dividends	2,063,449	859,389	1,414,251
Mission Bay	30,857,086	28,614,678	30,045,411
Pueblo Lands	4,530,774	4,818,228	4,866,395
Other Rents and Concessions	13,648,448	10,646,497	10,999,936
Rev from Federal Agencies	\$ 1,341,099	\$ 2,974,720	\$ 3,256,720
Revenue from Federal Agencies	1,341,099	2,974,720	3,256,720
Rev from Other Agencies	\$ 10,997,100	\$ 5,872,708	\$ 6,095,062
Motor Vehicle License Fees	705,454	-	-
Revenue from Other Agencies	10,291,646	5,872,708	6,095,062
Charges for Services	\$ 158,927,943	\$ 176,754,506	\$ 118,799,796
Charges for Current Services	158,927,943	176,754,506	118,799,796
Other Revenue	\$ 5,891,383	\$ 4,724,406	\$ 4,399,046
Other Revenue	5,891,383	4,724,406	4,399,046

Financial Summary and Schedules

Schedule V - Summary of Revenues by Category by Fund

Fund/Category	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Proposed Budget
Transfers In	\$ 87,575,872	\$ 87,149,543	\$ 76,355,591
Transfers In	87,575,872	87,149,543	76,355,591
Total General Fund	\$ 1,181,711,776	\$ 1,203,048,350	\$ 1,177,237,223
Total General Fund	\$ 1,181,711,776	\$ 1,203,048,350	\$ 1,177,237,223

Financial Summary and Schedules

Schedule V - Summary of Revenues by Category by Fund

Fund/Category	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Proposed Budget
Special Revenue Funds			
Automated Refuse Container Fund			
Rev from Money and Prop	\$ 7,244	\$ -	\$ -
Interest and Dividends	7,244	-	-
Charges for Services	\$ 846,816	\$ 700,000	\$ 700,000
Charges for Current Services	846,816	700,000	700,000
Total Automated Refuse Container Fund	\$ 854,060	\$ 700,000	\$ 700,000
Concourse and Parking Garages Operating Fund			
Fines Forfeitures and Penalties	\$ 843	\$ -	\$ -
Other Fines & Forfeitures	843	-	-
Rev from Money and Prop	\$ 2,911,372	\$ 2,704,844	\$ 2,713,422
Other Rents and Concessions	2,911,372	2,704,844	2,713,422
Total Concourse and Parking Garages Operating Fund	\$ 2,912,215	\$ 2,704,844	\$ 2,713,422
Convention Center Expansion Administration Fund			
Rev from Money and Prop	\$ 14,561	\$ -	\$ -
Interest and Dividends	14,561	-	-
Rev from Other Agencies	\$ 4,500,000	\$ 4,500,000	\$ -
Revenue from Other Agencies	4,500,000	4,500,000	-
Transfers In	\$ 9,672,763	\$ 9,500,000	\$ 13,760,993
Transfers In	9,672,763	9,500,000	13,760,993
Total Convention Center Expansion Administration Fund	\$ 14,187,324	\$ 14,000,000	\$ 13,760,993
Environmental Growth 1/3 Fund			
Other Local Taxes	\$ 3,880,923	\$ 3,936,786	\$ 4,446,069
SDG&E	3,872,380	3,936,786	4,446,069
Other Franchises	8,542	-	-
Rev from Money and Prop	\$ 7,591	\$ 9,000	\$ 9,000
Interest and Dividends	7,591	9,000	9,000
Total Environmental Growth 1/3 Fund	\$ 3,888,513	\$ 3,945,786	\$ 4,455,069
Environmental Growth 2/3 Fund			
Other Local Taxes	\$ 7,762,105	\$ 7,873,572	\$ 8,892,137
SDG&E	7,744,761	7,873,572	8,892,137
Other Franchises	17,344	-	-
Rev from Money and Prop	\$ 22,631	\$ 25,000	\$ 25,000
Interest and Dividends	22,631	25,000	25,000
Total Environmental Growth 2/3 Fund	\$ 7,784,736	\$ 7,898,572	\$ 8,917,137

Financial Summary and Schedules

Schedule V - Summary of Revenues by Category by Fund

Fund/Category	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Proposed Budget
Facilities Financing Fund			
Licenses and Permits	\$ 20,500	\$ 18,000	\$ 18,000
Other Licenses and Permits	20,500	18,000	18,000
Rev from Money and Prop	\$ 545	\$ 2,100	\$ 2,100
Interest and Dividends	545	2,100	2,100
Charges for Services	\$ 1,684,204	\$ 2,089,974	\$ 2,272,812
Charges for Current Services	1,684,204	2,089,974	2,272,812
Total Facilities Financing Fund	\$ 1,705,249	\$ 2,110,074	\$ 2,292,912
Fire and Lifeguard Facilities Fund			
Rev from Money and Prop	\$ 1,189	\$ -	\$ -
Interest and Dividends	1,189	-	-
Transfers In	\$ 892,617	\$ 1,380,219	\$ 1,379,719
Transfers In	892,617	1,380,219	1,379,719
Total Fire and Lifeguard Facilities Fund	\$ 893,806	\$ 1,380,219	\$ 1,379,719
Fire/Emergency Medical Services Transport Program Fund			
Rev from Money and Prop	\$ 29,383	\$ -	\$ -
Interest and Dividends	29,383	-	-
Charges for Services	\$ 10,430,040	\$ 10,770,000	\$ 11,497,043
Charges for Current Services	10,430,040	10,770,000	11,497,043
Other Revenue	\$ 296	\$ -	\$ -
Other Revenue	296	-	-
Total Fire/Emergency Medical Services Transport Program Fund	\$ 10,459,719	\$ 10,770,000	\$ 11,497,043
GIS Fund			
Rev from Money and Prop	\$ 904	\$ -	\$ -
Interest and Dividends	904	-	-
Rev from Other Agencies	\$ 77,885	\$ 195,303	\$ 195,303
Revenue from Other Agencies	77,885	195,303	195,303
Transfers In	\$ 1,420,972	\$ 1,420,971	\$ 1,605,758
Transfers In	1,420,972	1,420,971	1,605,758
Total GIS Fund	\$ 1,499,761	\$ 1,616,274	\$ 1,801,061
Gas Tax Fund			
Other Local Taxes	\$ 20,409,170	\$ 20,489,571	\$ 19,904,739
Other Local Tax	20,409,170	20,489,571	19,904,739
Rev from Money and Prop	\$ 137,554	\$ 248,520	\$ 173,520
Interest and Dividends	62,206	100,000	25,000
Other Rents and Concessions	75,347	148,520	148,520

Financial Summary and Schedules

Schedule V - Summary of Revenues by Category by Fund

Fund/Category	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Proposed Budget
Charges for Services	\$ 727	\$ -	\$ -
Charges for Current Services	727	-	-
Other Revenue	\$ 76,720	\$ -	\$ -
Other Revenue	76,720	-	-
Transfers In	\$ 103,261	\$ -	\$ -
Transfers In	103,261	-	-
Total Gas Tax Fund	\$ 20,727,431	\$ 20,738,091	\$ 20,078,259
HUD Programs Administration Fund			
Other Revenue	\$ 241,566	\$ -	\$ -
Other Revenue	241,566	-	-
Total HUD Programs Administration Fund	\$ 241,566	\$ -	\$ -
Information Technology Fund			
Rev from Money and Prop	\$ 9,639	\$ -	\$ -
Interest and Dividends	9,639	-	-
Rev from Other Agencies	\$ 19,268	\$ -	\$ -
Revenue from Other Agencies	19,268	-	-
Charges for Services	\$ 2,550,425	\$ -	\$ -
Charges for Current Services	2,550,425	-	-
Transfers In	\$ 7,818,160	\$ 9,089,850	\$ 8,673,318
Transfers In	7,818,160	9,089,850	8,673,318
Total Information Technology Fund	\$ 10,397,492	\$ 9,089,850	\$ 8,673,318
Junior Lifeguard Program Fund			
Charges for Services	\$ 550,997	\$ 596,027	\$ 596,027
Charges for Current Services	550,997	596,027	596,027
Other Revenue	\$ 10,721	\$ -	\$ -
Other Revenue	10,721	-	-
Total Junior Lifeguard Program Fund	\$ 561,718	\$ 596,027	\$ 596,027
Local Enforcement Agency Fund			
Licenses and Permits	\$ 519,066	\$ 501,830	\$ 501,830
Other Licenses and Permits	519,066	501,830	501,830
Rev from Money and Prop	\$ 4,746	\$ 20,000	\$ 10,724
Interest and Dividends	4,746	20,000	10,724
Charges for Services	\$ 202,498	\$ 273,863	\$ 273,863
Charges for Current Services	202,498	273,863	273,863
Total Local Enforcement Agency Fund	\$ 726,311	\$ 795,693	\$ 786,417

Financial Summary and Schedules

Schedule V - Summary of Revenues by Category by Fund

Fund/Category	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Proposed Budget
Los Penasquitos Canyon Preserve Fund			
Rev from Money and Prop	\$ 36,615	\$ 36,000	\$ 36,000
Other Rents and Concessions	36,615	36,000	36,000
Transfers In	\$ 170,382	\$ 150,000	\$ 150,000
Transfers In	170,382	150,000	150,000
Total Los Penasquitos Canyon Preserve Fund	\$ 206,997	\$ 186,000	\$ 186,000
Maintenance Assessment District (MAD) Funds			
Rev from Money and Prop	\$ 115,947	\$ 120,198	\$ 74,076
Interest and Dividends	115,947	120,198	74,076
Charges for Services	\$ 2,990,943	\$ 48,118	\$ 43,418
Charges for Current Services	2,990,943	48,118	43,418
Other Revenue	\$ (2,362)	\$ 16,100	\$ 100
Other Revenue	(2,362)	16,100	100
Transfers In	\$ 2,632,263	\$ 5,295,971	\$ 5,868,626
Transfers In	2,632,263	5,295,971	5,868,626
Property Tax Revenue	\$ 13,863,317	\$ 15,619,058	\$ 15,859,260
Property Taxes	13,863,317	15,619,058	15,859,260
Special Assessments	\$ 870,255	\$ 3,000	\$ 3,000
Special Assessments	870,255	3,000	3,000
Fines Forfeitures and Penalties	\$ 200,000	\$ -	\$ -
Other Fines & Forfeitures	200,000	-	-
Total Maintenance Assessment District (MAD) Funds	\$ 20,670,363	\$ 21,102,445	\$ 21,848,480
Major Events Revolving Fund			
Transfers In	\$ 567,717	\$ -	\$ -
Transfers In	567,717	-	-
Total Major Events Revolving Fund	\$ 567,717	\$ -	\$ -
Mission Bay Improvements Fund			
Rev from Money and Prop	\$ 21,542	\$ -	\$ -
Interest and Dividends	21,542	-	-
Transfers In	\$ 5,357,086	\$ 3,114,678	\$ 7,545,411
Transfers In	5,357,086	3,114,678	7,545,411
Total Mission Bay Improvements Fund	\$ 5,378,627	\$ 3,114,678	\$ 7,545,411
Mission Bay/Balboa Park Improvement Fund			
Transfers In	\$ 1,600,000	\$ 2,060,000	\$ 1,960,000
Transfers In	1,600,000	2,060,000	1,960,000
Total Mission Bay/Balboa Park Improvement Fund	\$ 1,600,000	\$ 2,060,000	\$ 1,960,000

Financial Summary and Schedules

Schedule V - Summary of Revenues by Category by Fund

Fund/Category	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Proposed Budget
New Convention Facility Fund			
Rev from Money and Prop	\$ 1,302	\$ -	\$ -
Interest and Dividends	1,302	-	-
Transfers In	\$ 3,400,000	\$ 3,280,000	\$ 3,400,000
Transfers In	3,400,000	3,280,000	3,400,000
Total New Convention Facility Fund	\$ 3,401,302	\$ 3,280,000	\$ 3,400,000
OneSD Support Fund			
Rev from Money and Prop	\$ 54,396	\$ -	\$ -
Interest and Dividends	54,396	-	-
Charges for Services	\$ 37	\$ 8,614,866	\$ -
Charges for Current Services	37	8,614,866	-
Other Revenue	\$ 286	\$ -	\$ -
Other Revenue	286	-	-
Transfers In	\$ 25,895,107	\$ 12,486,377	\$ 19,918,068
Transfers In	25,895,107	12,486,377	19,918,068
Total OneSD Support Fund	\$ 25,949,825	\$ 21,101,243	\$ 19,918,068
PETCO Park Fund			
Rev from Money and Prop	\$ 1,199,591	\$ 1,048,413	\$ 977,970
Interest and Dividends	38,641	50,000	40,000
Other Rents and Concessions	1,160,950	998,413	937,970
Rev from Other Agencies	\$ 11,321,250	\$ -	\$ -
Revenue from Other Agencies	11,321,250	-	-
Charges for Services	\$ 727	\$ -	\$ -
Charges for Current Services	727	-	-
Other Revenue	\$ 1,276,136	\$ 930,000	\$ 930,000
Other Revenue	1,276,136	930,000	930,000
Transfers In	\$ 4,200,000	\$ 14,515,750	\$ 13,815,750
Transfers In	4,200,000	14,515,750	13,815,750
Total PETCO Park Fund	\$ 17,997,704	\$ 16,494,163	\$ 15,723,720
Parking Meter Operations Fund			
Licenses and Permits	\$ -	\$ -	\$ 8,995,735
Parking Meters	-	-	8,395,735
Other Licenses and Permits	-	-	600,000
Fines Forfeitures and Penalties	\$ -	\$ -	\$ 115,800
Parking Citations	-	-	115,800
Total Parking Meter Operations Fund	\$ -	\$ -	\$ 9,111,535

Financial Summary and Schedules

Schedule V - Summary of Revenues by Category by Fund

Fund/Category	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Proposed Budget
Police Decentralization Fund			
Transfers In	\$ 5,124,648	\$ 3,749,765	\$ 3,749,765
Transfers In	5,124,648	3,749,765	3,749,765
Total Police Decentralization Fund	\$ 5,124,648	\$ 3,749,765	\$ 3,749,765
Prop 42 Replacement - Transportation Relief Fund			
Other Local Taxes	\$ 11,968,209	\$ 19,478,416	\$ 14,386,136
Other Local Tax	11,968,209	19,478,416	14,386,136
Rev from Money and Prop	\$ 109,962	\$ -	\$ -
Interest and Dividends	109,962	-	-
Total Prop 42 Replacement - Transportation Relief Fund	\$ 12,078,171	\$ 19,478,416	\$ 14,386,136
Public Art Fund			
Other Revenue	\$ 47,034	\$ -	\$ -
Other Revenue	47,034	-	-
Transfers In	\$ 15,000	\$ -	\$ 24,857
Transfers In	15,000	-	24,857
Total Public Art Fund	\$ 62,034	\$ -	\$ 24,857
Public Safety Needs & Debt Service Fund			
Sales Tax	\$ 7,982,632	\$ 8,396,967	\$ 8,707,775
Safety Sales Tax	7,982,632	8,396,967	8,707,775
Rev from Money and Prop	\$ 14,203	\$ -	\$ -
Interest and Dividends	14,203	-	-
Total Public Safety Needs & Debt Service Fund	\$ 7,996,834	\$ 8,396,967	\$ 8,707,775
QUALCOMM Stadium Operations Fund			
Licenses and Permits	\$ 11,700	\$ 8,000	\$ 8,000
Other Licenses and Permits	11,700	8,000	8,000
Fines Forfeitures and Penalties	\$ 6,492	\$ -	\$ -
Other Fines & Forfeitures	6,492	-	-
Rev from Money and Prop	\$ 7,562,172	\$ 6,177,000	\$ 6,177,000
Interest and Dividends	23,229	20,000	20,000
Other Rents and Concessions	7,538,943	6,157,000	6,157,000
Rev from Other Agencies	\$ 201,407	\$ 43,000	\$ 43,000
Revenue from Other Agencies	201,407	43,000	43,000
Charges for Services	\$ 248,293	\$ 48,809	\$ 48,809
Charges for Current Services	248,293	48,809	48,809
Other Revenue	\$ 6,891	\$ 1,000	\$ 1,000
Other Revenue	6,891	1,000	1,000

Financial Summary and Schedules

Schedule V - Summary of Revenues by Category by Fund

Fund/Category	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Proposed Budget
Transfers In	\$ 8,580,000	\$ 10,200,000	\$ 10,275,000
Transfers In	8,580,000	10,200,000	10,275,000
Total QUALCOMM Stadium Operations Fund	\$ 16,616,956	\$ 16,477,809	\$ 16,552,809
Redevelopment Fund			
Rev from Money and Prop	\$ 236	\$ -	\$ -
Interest and Dividends	236	-	-
Other Revenue	\$ 205	\$ -	\$ -
Other Revenue	205	-	-
Total Redevelopment Fund	\$ 441	\$ -	\$ -
Regional Park Improvements Fund			
Rev from Money and Prop	\$ 39,403	\$ -	\$ -
Interest and Dividends	39,403	-	-
Transfers In	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000
Transfers In	2,500,000	2,500,000	2,500,000
Total Regional Park Improvements Fund	\$ 2,539,403	\$ 2,500,000	\$ 2,500,000
Seized & Forfeited Assets Fund			
Rev from Money and Prop	\$ (5,896)	\$ -	\$ -
Interest and Dividends	(5,896)	-	-
Total Seized & Forfeited Assets Fund	\$ (5,896)	\$ -	\$ -
Seized Assets - California Fund			
Rev from Money and Prop	\$ 13	\$ -	\$ -
Interest and Dividends	13	-	-
Rev from Federal Agencies	\$ -	\$ 10,000	\$ 10,000
Revenue from Federal Agencies	-	10,000	10,000
Total Seized Assets - California Fund	\$ 13	\$ 10,000	\$ 10,000
Seized Assets - Federal DOJ Fund			
Rev from Money and Prop	\$ 8,259	\$ -	\$ -
Interest and Dividends	8,259	-	-
Rev from Federal Agencies	\$ 1,740,172	\$ 900,000	\$ 900,000
Revenue from Federal Agencies	1,740,172	900,000	900,000
Total Seized Assets - Federal DOJ Fund	\$ 1,748,430	\$ 900,000	\$ 900,000
Seized Assets - Federal Treasury Fund			
Rev from Money and Prop	\$ 93	\$ -	\$ -
Interest and Dividends	93	-	-

Financial Summary and Schedules

Schedule V - Summary of Revenues by Category by Fund

Fund/Category		FY 2013 Actual		FY 2014 Adopted Budget		FY 2015 Proposed Budget
Rev from Federal Agencies	\$	22,202	\$	100,000	\$	100,000
Revenue from Federal Agencies		22,202		100,000		100,000
Total Seized Assets - Federal Treasury Fund	\$	22,295	\$	100,000	\$	100,000
Serious Traffic Offenders Program Fund						
Fines Forfeitures and Penalties	\$	9,277	\$	-	\$	-
Other Fines & Forfeitures		9,277		-		-
Rev from Money and Prop	\$	2,330	\$	-	\$	-
Interest and Dividends		2,330		-		-
Total Serious Traffic Offenders Program Fund	\$	11,607	\$	-	\$	-
Storm Drain Fund						
Charges for Services	\$	5,717,986	\$	5,700,000	\$	5,700,000
Charges for Current Services		5,717,986		5,700,000		5,700,000
Total Storm Drain Fund	\$	5,717,986	\$	5,700,000	\$	5,700,000
Transient Occupancy Tax Fund						
Transient Occupancy Tax	\$	75,590,574	\$	79,870,455	\$	82,841,669
Transient Occupancy Taxes		75,590,574		79,870,455		82,841,669
Licenses and Permits	\$	66,401	\$	50,000	\$	50,000
Other Licenses and Permits		66,401		50,000		50,000
Rev from Money and Prop	\$	(163)	\$	-	\$	-
Interest and Dividends		(163)		-		-
Charges for Services	\$	47,073	\$	100,000	\$	100,000
Charges for Current Services		47,073		100,000		100,000
Other Revenue	\$	104,789	\$	-	\$	-
Other Revenue		104,789		-		-
Total Transient Occupancy Tax Fund	\$	75,808,673	\$	80,020,455	\$	82,991,669
Trolley Extension Reserve Fund						
Rev from Money and Prop	\$	3,342	\$	-	\$	-
Interest and Dividends		3,342		-		-
Transfers In	\$	478,716	\$	1,171,284	\$	1,071,728
Transfers In		478,716		1,171,284		1,071,728
Total Trolley Extension Reserve Fund	\$	482,058	\$	1,171,284	\$	1,071,728
Underground Surcharge Fund						
Other Local Taxes	\$	12,247,038	\$	48,791,916	\$	50,392,739
SDG&E		12,247,038		48,791,916		50,392,739
Rev from Money and Prop	\$	267,298	\$	300,000	\$	200,000
Interest and Dividends		267,298		300,000		200,000
Total Underground Surcharge Fund	\$	12,514,336	\$	49,091,916	\$	50,592,739

Financial Summary and Schedules

Schedule V - Summary of Revenues by Category by Fund

Fund/Category	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Proposed Budget
Wireless Communications Technology Fund			
Licenses and Permits	\$ (8)	\$ -	\$ -
Other Licenses and Permits	(8)	-	-
Fines Forfeitures and Penalties	\$ 373	\$ -	\$ -
Other Fines & Forfeitures	373	-	-
Rev from Money and Prop	\$ 13,442	\$ -	\$ -
Interest and Dividends	13,442	-	-
Rev from Other Agencies	\$ 211,629	\$ -	\$ -
Revenue from Other Agencies	211,629	-	-
Charges for Services	\$ 266,505	\$ 456,000	\$ 456,312
Charges for Current Services	266,505	456,000	456,312
Other Revenue	\$ 1,357	\$ -	\$ -
Other Revenue	1,357	-	-
Transfers In	\$ 8,083,553	\$ 7,078,476	\$ 6,980,398
Transfers In	8,083,553	7,078,476	6,980,398
Total Wireless Communications Technology Fund	\$ 8,576,851	\$ 7,534,476	\$ 7,436,710
Zoological Exhibits Maintenance Fund			
Property Tax Revenue	\$ 10,310,086	\$ 10,030,000	\$ 10,593,000
Property Taxes	10,310,086	10,030,000	10,593,000
Total Zoological Exhibits Maintenance Fund	\$ 10,310,086	\$ 10,030,000	\$ 10,593,000
Total Special Revenue Funds	\$ 312,217,365	\$ 348,845,047	\$ 362,661,779

Financial Summary and Schedules

Schedule V - Summary of Revenues by Category by Fund

Fund/Category	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Proposed Budget
Debt Service and Tax Funds			
Public Safety Communication Bonds			
Rev from Money and Prop	\$ 453	\$ -	\$ -
Interest and Dividends	453	-	-
Total Public Safety Communication Bonds	\$ 453	\$ -	\$ -
Tax and Revenue Anticipation Notes Fund			
Other Revenue	\$ 2,315,755	\$ 2,316,000	\$ -
Other Revenue	2,315,755	2,316,000	-
Transfers In	\$ 216,652	\$ 314,000	\$ -
Transfers In	216,652	314,000	-
Total Tax and Revenue Anticipation Notes Fund	\$ 2,532,407	\$ 2,630,000	\$ -
Total Debt Service and Tax Funds	\$ 2,532,860	\$ 2,630,000	\$ -

Financial Summary and Schedules

Schedule V - Summary of Revenues by Category by Fund

Fund/Category	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Proposed Budget
Capital Project Funds			
Capital Outlay Fund			
Other Revenue	\$ 4,651,473	\$ -	\$ -
Other Revenue	4,651,473	-	-
Total Capital Outlay Fund	\$ 4,651,473	\$ -	\$ -
TransNet ARRA Exchange Fund			
Sales Tax	\$ 1,834,424	\$ -	\$ -
Sales Tax	1,834,424	-	-
Rev from Money and Prop	\$ (2,128)	\$ -	\$ -
Interest and Dividends	(2,128)	-	-
Total TransNet ARRA Exchange Fund	\$ 1,832,296	\$ -	\$ -
TransNet Extension Administration & Debt Fund			
Sales Tax	\$ 271,394	\$ 291,792	\$ 300,100
Sales Tax	271,394	291,792	300,100
Total TransNet Extension Administration & Debt Fund	\$ 271,394	\$ 291,792	\$ 300,100
TransNet Extension Congestion Relief Fund			
Sales Tax	\$ 21,165,351	\$ 20,221,176	\$ 20,796,930
Sales Tax	21,165,351	20,221,176	20,796,930
Rev from Money and Prop	\$ (22,519)	\$ -	\$ -
Interest and Dividends	(22,519)	-	-
Total TransNet Extension Congestion Relief Fund	\$ 21,142,832	\$ 20,221,176	\$ 20,796,930
TransNet Extension Maintenance Fund			
Sales Tax	\$ 5,646,767	\$ 8,666,219	\$ 8,912,970
Sales Tax	5,646,767	8,666,219	8,912,970
Rev from Money and Prop	\$ (5,344)	\$ -	\$ -
Interest and Dividends	(5,344)	-	-
Total TransNet Extension Maintenance Fund	\$ 5,641,423	\$ 8,666,219	\$ 8,912,970
Total Capital Project Funds	\$ 33,539,417	\$ 29,179,187	\$ 30,010,000

Financial Summary and Schedules

Schedule V - Summary of Revenues by Category by Fund

Fund/Category	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Proposed Budget
Enterprise Funds			
Airports Fund			
Fines Forfeitures and Penalties	\$ 496	\$ -	\$ -
Other Fines & Forfeitures	496	-	-
Rev from Money and Prop	\$ 4,132,103	\$ 4,206,388	\$ 4,203,286
Interest and Dividends	83,274	200,000	110,000
Other Rents and Concessions	4,048,829	4,006,388	4,093,286
Rev from Other Agencies	\$ 15,828	\$ -	\$ -
Revenue from Other Agencies	15,828	-	-
Charges for Services	\$ 559,830	\$ 483,946	\$ 575,596
Charges for Current Services	559,830	483,946	575,596
Other Revenue	\$ 4,792	\$ -	\$ -
Other Revenue	4,792	-	-
Total Airports Fund	\$ 4,713,049	\$ 4,690,334	\$ 4,778,882
Development Services Fund			
Licenses and Permits	\$ 32,745,035	\$ 26,457,554	\$ 28,764,339
Other Licenses and Permits	32,745,035	26,457,554	28,764,339
Fines Forfeitures and Penalties	\$ 32,331	\$ 652,006	\$ 650,000
Other Fines & Forfeitures	32,331	652,006	650,000
Rev from Money and Prop	\$ 130,312	\$ 127,072	\$ 127,072
Interest and Dividends	130,222	127,072	127,072
Other Rents and Concessions	90	-	-
Charges for Services	\$ 11,341,741	\$ 17,478,610	\$ 15,173,831
Charges for Current Services	11,341,741	17,478,610	15,173,831
Other Revenue	\$ 956,529	\$ 866,115	\$ 866,115
Other Revenue	956,529	866,115	866,115
Total Development Services Fund	\$ 45,205,949	\$ 45,581,357	\$ 45,581,357
Golf Course Fund			
Fines Forfeitures and Penalties	\$ 1,650	\$ -	\$ -
Other Fines & Forfeitures	1,650	-	-
Rev from Money and Prop	\$ 1,377,092	\$ 1,395,100	\$ 1,242,100
Interest and Dividends	152,920	230,000	132,000
Other Rents and Concessions	1,224,172	1,165,100	1,110,100
Charges for Services	\$ 17,178,818	\$ 16,976,647	\$ 16,298,647
Charges for Current Services	17,178,818	16,976,647	16,298,647
Other Revenue	\$ 6,661	\$ -	\$ -
Other Revenue	6,661	-	-
Total Golf Course Fund	\$ 18,564,221	\$ 18,371,747	\$ 17,540,747

Financial Summary and Schedules

Schedule V - Summary of Revenues by Category by Fund

Fund/Category	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Proposed Budget
Metropolitan Sewer Utility Fund			
Fines Forfeitures and Penalties	\$ 333,992	\$ -	\$ -
Other Fines & Forfeitures	333,992	-	-
Rev from Money and Prop	\$ 578,839	\$ -	\$ -
Interest and Dividends	370,528	-	-
Other Rents and Concessions	208,311	-	-
Rev from Other Agencies	\$ -	\$ 22,947,000	\$ 33,602,900
Revenue from Other Agencies	-	22,947,000	33,602,900
Charges for Services	\$ 71,735,690	\$ 69,234,844	\$ 69,139,000
Charges for Current Services	71,735,690	69,234,844	69,139,000
Other Revenue	\$ 225,188	\$ -	\$ 100,000
Other Revenue	225,188	-	100,000
Transfers In	\$ 3,404,022	\$ -	\$ -
Transfers In	3,404,022	-	-
Total Metropolitan Sewer Utility Fund	\$ 76,277,731	\$ 92,181,844	\$ 102,841,900
Municipal Sewer Revenue Fund			
Fines Forfeitures and Penalties	\$ 76,746	\$ -	\$ -
Other Fines & Forfeitures	76,746	-	-
Rev from Money and Prop	\$ 2,471,207	\$ 1,223,000	\$ 910,400
Interest and Dividends	2,405,396	1,200,000	900,000
Other Rents and Concessions	65,811	23,000	10,400
Rev from Other Agencies	\$ 4,309,299	\$ 10,747,000	\$ 4,878,800
Revenue from Other Agencies	4,309,299	10,747,000	4,878,800
Charges for Services	\$ 298,342,298	\$ 304,754,000	\$ 306,813,000
Charges for Current Services	298,342,298	304,754,000	306,813,000
Other Revenue	\$ 1,210,254	\$ 250,000	\$ 187,000
Other Revenue	1,210,254	250,000	187,000
Transfers In	\$ 9,731,555	\$ -	\$ -
Transfers In	9,731,555	-	-
Total Municipal Sewer Revenue Fund	\$ 316,141,359	\$ 316,974,000	\$ 312,789,200
Recycling Fund			
Fines Forfeitures and Penalties	\$ 1,175,918	\$ 1,000,000	\$ 1,000,000
Other Fines & Forfeitures	1,175,918	1,000,000	1,000,000
Rev from Money and Prop	\$ 404,654	\$ 371,100	\$ 331,100
Interest and Dividends	154,372	160,000	120,000
Other Rents and Concessions	250,282	211,100	211,100
Rev from Other Agencies	\$ 687,885	\$ -	\$ -
Revenue from Other Agencies	687,885	-	-

Financial Summary and Schedules

Schedule V - Summary of Revenues by Category by Fund

Fund/Category		FY 2013 Actual		FY 2014 Adopted Budget		FY 2015 Proposed Budget
Charges for Services	\$	17,197,202	\$	16,368,631	\$	17,058,631
Charges for Current Services		17,197,202		16,368,631		17,058,631
Other Revenue	\$	172,529	\$	37,920	\$	37,920
Other Revenue		172,529		37,920		37,920
Transfers In	\$	567,739	\$	-	\$	-
Transfers In		567,739		-		-
Total Recycling Fund	\$	20,205,927	\$	17,777,651	\$	18,427,651

Refuse Disposal Fund

Fines Forfeitures and Penalties	\$	25,448	\$	32,500	\$	32,500
Other Fines & Forfeitures		25,448		32,500		32,500
Rev from Money and Prop	\$	1,413,914	\$	850,000	\$	700,000
Interest and Dividends		522,837		850,000		700,000
Other Rents and Concessions		891,077		-		-
Charges for Services	\$	23,877,264	\$	25,999,813	\$	26,506,500
Charges for Current Services		23,877,264		25,999,813		26,506,500
Other Revenue	\$	853,292	\$	684,554	\$	690,000
Other Revenue		853,292		684,554		690,000
Transfers In	\$	1,266	\$	1,807,434	\$	1,807,434
Transfers In		1,266		1,807,434		1,807,434
Total Refuse Disposal Fund	\$	26,171,185	\$	29,374,301	\$	29,736,434

Sewer Utility - AB 1600 Fund

Rev from Money and Prop	\$	(263,190)	\$	-	\$	-
Interest and Dividends		(263,190)		-		-
Charges for Services	\$	14,041,093	\$	-	\$	-
Charges for Current Services		14,041,093		-		-
Total Sewer Utility - AB 1600 Fund	\$	13,777,903	\$	-	\$	-

Water Utility - AB 1600 Fund

Rev from Money and Prop	\$	134,940	\$	-	\$	-
Interest and Dividends		134,940		-		-
Charges for Services	\$	11,704,419	\$	-	\$	-
Charges for Current Services		11,704,419		-		-
Total Water Utility - AB 1600 Fund	\$	11,839,359	\$	-	\$	-

Water Utility Operating Fund

Property Tax Revenue	\$	(33,339)	\$	-	\$	-
Property Taxes		(33,339)		-		-
Fines Forfeitures and Penalties	\$	1,558,024	\$	-	\$	-
Other Fines & Forfeitures		1,558,024		-		-

Financial Summary and Schedules

Schedule V - Summary of Revenues by Category by Fund

Fund/Category	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Proposed Budget
Rev from Money and Prop	\$ 7,401,300	\$ 6,775,000	\$ 7,229,400
Interest and Dividends	1,542,569	1,000,000	800,000
Other Rents and Concessions	5,858,731	5,775,000	6,429,400
Rev from Federal Agencies	\$ 1,835,595	\$ -	\$ -
Revenue from Federal Agencies	1,835,595	-	-
Rev from Other Agencies	\$ 815,944	\$ 7,831,000	\$ 90,000
Revenue from Other Agencies	815,944	7,831,000	90,000
Charges for Services	\$ 410,185,222	\$ 412,676,269	\$ 461,986,400
Charges for Current Services	410,185,222	412,676,269	461,986,400
Other Revenue	\$ 12,120,422	\$ 325,000	\$ 325,000
Other Revenue	12,120,422	325,000	325,000
Transfers In	\$ 2,857,059	\$ -	\$ -
Transfers In	2,857,059	-	-
Total Water Utility Operating Fund	\$ 436,740,226	\$ 427,607,269	\$ 469,630,800
Total Enterprise Funds	\$ 968,625,080	\$ 952,558,503	\$ 1,001,326,971

Financial Summary and Schedules

Schedule V - Summary of Revenues by Category by Fund

Fund/Category	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Proposed Budget
Internal Service Funds			
Central Stores Fund			
Fines Forfeitures and Penalties	\$ 1,465	\$ -	\$ -
Other Fines & Forfeitures	1,465	-	-
Rev from Money and Prop	\$ 707	\$ -	\$ -
Interest and Dividends	707	-	-
Charges for Services	\$ 11,985,038	\$ 13,236,784	\$ 13,224,866
Charges for Current Services	11,985,038	13,236,784	13,224,866
Other Revenue	\$ 155,132	\$ 120,000	\$ 120,000
Other Revenue	155,132	120,000	120,000
Total Central Stores Fund	\$ 12,142,387	\$ 13,356,784	\$ 13,344,866
Energy Conservation Program Fund			
Fines Forfeitures and Penalties	\$ 23	\$ -	\$ -
Other Fines & Forfeitures	23	-	-
Rev from Money and Prop	\$ 29,835	\$ -	\$ -
Interest and Dividends	29,835	-	-
Charges for Services	\$ 660,679	\$ 363,140	\$ 364,701
Charges for Current Services	660,679	363,140	364,701
Other Revenue	\$ 1,162,065	\$ 200,000	\$ -
Other Revenue	1,162,065	200,000	-
Transfers In	\$ 1,752,772	\$ 1,756,303	\$ 1,889,183
Transfers In	1,752,772	1,756,303	1,889,183
Total Energy Conservation Program Fund	\$ 3,605,373	\$ 2,319,443	\$ 2,253,884
Engineering & Capital Projects Fund			
Charges for Services	\$ -	\$ -	\$ 64,540,505
Charges for Current Services	-	-	64,540,505
Total Engineering & Capital Projects Fund	\$ -	\$ -	\$ 64,540,505
Fleet Services Operating Fund			
Fines Forfeitures and Penalties	\$ 6,045	\$ 20,000	\$ -
Other Fines & Forfeitures	6,045	20,000	-
Rev from Money and Prop	\$ 5,774	\$ -	\$ -
Interest and Dividends	5,774	-	-
Charges for Services	\$ 48,668,553	\$ 50,439,440	\$ 49,041,283
Charges for Current Services	48,668,553	50,439,440	49,041,283
Other Revenue	\$ 578,638	\$ 295,000	\$ 295,000
Other Revenue	578,638	295,000	295,000

Financial Summary and Schedules

Schedule V - Summary of Revenues by Category by Fund

Fund/Category		FY 2013 Actual		FY 2014 Adopted Budget		FY 2015 Proposed Budget
Transfers In	\$	892,951	\$	892,951	\$	892,951
Transfers In		892,951		892,951		892,951
Total Fleet Services Operating Fund	\$	50,151,961	\$	51,647,391	\$	50,229,234
Fleet Services Replacement Fund						
Charges for Services	\$	22,053,339	\$	22,426,093	\$	22,177,062
Charges for Current Services		22,053,339		22,426,093		22,177,062
Other Revenue	\$	1,648,451	\$	2,000,000	\$	2,000,000
Other Revenue		1,648,451		2,000,000		2,000,000
Transfers In	\$	3,018,883	\$	3,119,490	\$	3,119,490
Transfers In		3,018,883		3,119,490		3,119,490
Total Fleet Services Replacement Fund	\$	26,720,673	\$	27,545,583	\$	27,296,552
Publishing Services Fund						
Fines Forfeitures and Penalties	\$	1,055	\$	-	\$	-
Other Fines & Forfeitures		1,055		-		-
Rev from Money and Prop	\$	269	\$	-	\$	-
Interest and Dividends		269		-		-
Charges for Services	\$	3,080,544	\$	3,413,041	\$	3,223,030
Charges for Current Services		3,080,544		3,413,041		3,223,030
Other Revenue	\$	42,461	\$	-	\$	-
Other Revenue		42,461		-		-
Total Publishing Services Fund	\$	3,124,330	\$	3,413,041	\$	3,223,030
Risk Management Administration Fund						
Rev from Federal Agencies	\$	9,268,591	\$	-	\$	-
Revenue from Federal Agencies		9,268,591		-		-
Rev from Other Agencies	\$	33	\$	-	\$	-
Revenue from Other Agencies		33		-		-
Charges for Services	\$	55,060	\$	289,402	\$	289,402
Charges for Current Services		55,060		289,402		289,402
Other Revenue	\$	160,542	\$	8,771,297	\$	9,833,252
Other Revenue		160,542		8,771,297		9,833,252
Total Risk Management Administration Fund	\$	9,484,225	\$	9,060,699	\$	10,122,654
Total Internal Service Funds	\$	105,228,949	\$	107,342,941	\$	171,010,725
Total Combined Budget Revenues	\$	2,603,855,447	\$	2,643,604,028	\$	2,742,246,698



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Financial Summary and Schedules

Schedule VI - Summary of Operating Expenditures by Category by Fund Type

Fund/Category	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Proposed Budget
General Fund			
General Fund			
PERSONNEL	\$ 827,192,986	\$ 886,385,746	\$ 829,662,791
Personnel Cost	505,689,746	515,853,033	491,177,941
Fringe Benefits	321,503,240	370,532,713	338,484,850
NON-PERSONNEL	\$ 341,568,095	\$ 339,105,453	\$ 349,385,297
Supplies	23,647,254	25,012,251	25,981,005
Contracts	151,746,542	148,464,139	169,593,763
Information Technology	31,020,646	29,689,628	25,753,600
Energy and Utilities	33,459,330	38,741,346	40,471,533
Other	3,875,504	5,720,506	5,381,576
Appropriated Reserve	-	2,000,000	-
Transfers Out	91,492,445	81,865,986	74,999,702
Capital Expenditures	1,183,321	2,688,940	3,116,934
Debt	5,143,053	4,922,657	4,087,184
Total General Fund	\$ 1,168,761,081	\$ 1,225,491,199	\$ 1,179,048,088

Financial Summary and Schedules

Schedule VI - Summary of Operating Expenditures by Category by Fund Type

Fund/Category	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Proposed Budget
Special Revenue Funds			
Automated Refuse Container Fund			
NON-PERSONNEL	\$ 642,683	\$ 800,000	\$ 800,000
Supplies	535,754	710,000	710,000
Contracts	105,066	90,000	90,000
Other	1,862	-	-
Total Automated Refuse Container Fund	\$ 642,683	\$ 800,000	\$ 800,000
Concourse and Parking Garages Operating Fund			
PERSONNEL	\$ 196,179	\$ 183,886	\$ 212,765
Personnel Cost	124,765	121,369	118,809
Fringe Benefits	71,414	62,517	93,956
NON-PERSONNEL	\$ 2,718,421	\$ 2,483,405	\$ 2,496,953
Supplies	52,136	123,422	123,422
Contracts	1,397,473	1,556,500	1,585,083
Information Technology	17,788	31,902	39,831
Energy and Utilities	58,925	70,885	77,133
Other	1,761	500	500
CIP Contingency	-	25,000	25,000
Transfers Out	1,190,338	675,196	645,984
Total Concourse and Parking Garages Operating Fund	\$ 2,914,600	\$ 2,667,291	\$ 2,709,718
Convention Center Expansion Administration Fund			
NON-PERSONNEL	\$ 13,850,480	\$ 13,977,450	\$ 13,980,650
Supplies	2	-	-
Contracts	1,326,720	1,420,000	1,420,000
Transfers Out	12,523,758	12,557,450	12,560,650
Total Convention Center Expansion Administration Fund	\$ 13,850,480	\$ 13,977,450	\$ 13,980,650
Environmental Growth 1/3 Fund			
NON-PERSONNEL	\$ 4,354,915	\$ 3,962,339	\$ 4,547,305
Supplies	40	78,123	78,123
Contracts	33,666	211,036	211,036
Information Technology	13,315	700	41,358
Energy and Utilities	1,919,308	1,972,133	2,904,033
Transfers Out	2,388,586	1,700,347	1,312,755
Total Environmental Growth 1/3 Fund	\$ 4,354,915	\$ 3,962,339	\$ 4,547,305

Financial Summary and Schedules

Schedule VI - Summary of Operating Expenditures by Category by Fund Type

Fund/Category		FY 2013 Actual		FY 2014 Adopted Budget		FY 2015 Proposed Budget
Environmental Growth 2/3 Fund						
NON-PERSONNEL	\$	8,078,081	\$	8,229,966	\$	8,869,966
Transfers Out		8,078,081		8,229,966		8,869,966
Total Environmental Growth 2/3 Fund	\$	8,078,081	\$	8,229,966	\$	8,869,966
Facilities Financing Fund						
PERSONNEL	\$	1,573,476	\$	1,711,029	\$	1,891,429
Personnel Cost		984,327		1,028,411		1,135,394
Fringe Benefits		589,150		682,618		756,035
NON-PERSONNEL	\$	385,157	\$	399,045	\$	401,483
Supplies		4,932		12,011		12,011
Contracts		261,501		286,590		270,798
Information Technology		63,467		51,719		63,610
Energy and Utilities		-		1,190		1,190
Other		212		1,294		1,294
Transfers Out		55,045		46,091		52,430
Capital Expenditures		-		150		150
Total Facilities Financing Fund	\$	1,958,633	\$	2,110,074	\$	2,292,912
Fire and Lifeguard Facilities Fund						
NON-PERSONNEL	\$	878,864	\$	1,426,431	\$	1,425,931
Supplies		73		-		-
Contracts		15,738		46,212		46,212
Transfers Out		863,052		1,380,219		1,379,719
Total Fire and Lifeguard Facilities Fund	\$	878,864	\$	1,426,431	\$	1,425,931
Fire/Emergency Medical Services Transport Program Fund						
PERSONNEL	\$	5,658,402	\$	5,323,882	\$	4,867,963
Personnel Cost		3,465,595		3,117,093		3,221,220
Fringe Benefits		2,192,807		2,206,789		1,646,743
NON-PERSONNEL	\$	8,303,144	\$	6,192,613	\$	7,765,125
Supplies		146,028		41,450		100,627
Contracts		1,302,148		1,013,951		1,821,364
Information Technology		97,622		64,167		143,639
Energy and Utilities		-		-		28,688
Other		46,568		42,710		42,710
Transfers Out		6,681,808		4,797,035		5,394,797
Capital Expenditures		28,970		233,300		233,300
Total Fire/Emergency Medical Services Transport Program Fund	\$	13,961,546	\$	11,516,495	\$	12,633,088

Financial Summary and Schedules

Schedule VI - Summary of Operating Expenditures by Category by Fund Type

Fund/Category	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Proposed Budget
GIS Fund			
PERSONNEL	\$ 91,146	\$ 217,724	\$ 213,778
Personnel Cost	50,026	117,460	118,102
Fringe Benefits	41,120	100,264	95,676
NON-PERSONNEL	\$ 1,462,237	\$ 1,367,314	\$ 1,692,148
Supplies	33	-	-
Contracts	638,902	494,477	687,717
Information Technology	823,135	872,837	1,004,431
Other	1	-	-
Transfers Out	167	-	-
Total GIS Fund	\$ 1,553,384	\$ 1,585,038	\$ 1,905,926
Gas Tax Fund			
NON-PERSONNEL	\$ 20,899,152	\$ 20,738,091	\$ 20,078,259
Contracts	4,425,174	4,928,928	5,084,928
Energy and Utilities	179,629	-	-
Other	7,165	-	-
Transfers Out	16,287,183	15,809,163	14,993,331
Total Gas Tax Fund	\$ 20,899,152	\$ 20,738,091	\$ 20,078,259
Information Technology Fund			
PERSONNEL	\$ 3,644,320	\$ 5,248,057	\$ 4,802,647
Personnel Cost	2,405,222	3,173,718	3,123,484
Fringe Benefits	1,239,098	2,074,339	1,679,163
NON-PERSONNEL	\$ 6,231,718	\$ 4,985,247	\$ 4,547,005
Supplies	3,980	23,828	23,993
Contracts	3,108,330	1,253,831	1,339,125
Information Technology	2,737,687	2,837,221	2,361,095
Energy and Utilities	5,175	13,457	9,607
Other	121,390	11,700	11,700
Transfers Out	159,432	142,041	104,666
Capital Expenditures	95,724	-	-
Debt	-	703,169	696,819
Total Information Technology Fund	\$ 9,876,038	\$ 10,233,304	\$ 9,349,652

Financial Summary and Schedules

Schedule VI - Summary of Operating Expenditures by Category by Fund Type

Fund/Category	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Proposed Budget
Junior Lifeguard Program Fund			
PERSONNEL	\$ 94,038	\$ 127,280	\$ 126,706
Personnel Cost	54,019	70,863	71,760
Fringe Benefits	40,019	56,417	54,946
NON-PERSONNEL	\$ 484,544	\$ 468,747	\$ 469,321
Supplies	23,095	43,043	22,043
Contracts	448,523	425,632	447,168
Energy and Utilities	60	72	72
Transfers Out	2,098	-	38
Capital Expenditures	10,768	-	-
Total Junior Lifeguard Program Fund	\$ 578,582	\$ 596,027	\$ 596,027
Local Enforcement Agency Fund			
PERSONNEL	\$ 547,978	\$ 618,952	\$ 562,486
Personnel Cost	322,252	339,953	331,700
Fringe Benefits	225,726	278,999	230,786
NON-PERSONNEL	\$ 119,238	\$ 260,303	\$ 195,620
Supplies	1,505	12,500	6,000
Contracts	79,570	213,027	149,315
Information Technology	25,911	15,544	20,408
Energy and Utilities	89	1,618	1,776
Other	2,233	6,574	6,574
Transfers Out	9,930	11,040	11,547
Total Local Enforcement Agency Fund	\$ 667,215	\$ 879,255	\$ 758,106
Los Penasquitos Canyon Preserve Fund			
PERSONNEL	\$ 195,988	\$ 203,750	\$ 204,645
Personnel Cost	110,932	110,832	110,989
Fringe Benefits	85,056	92,918	93,656
NON-PERSONNEL	\$ 9,912	\$ 17,503	\$ 17,413
Supplies	1,560	4,125	4,125
Contracts	5,674	11,000	11,000
Information Technology	33	-	-
Transfers Out	2,645	2,378	2,288
Total Los Penasquitos Canyon Preserve Fund	\$ 205,900	\$ 221,253	\$ 222,058

Financial Summary and Schedules

Schedule VI - Summary of Operating Expenditures by Category by Fund Type

Fund/Category	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Proposed Budget
Maintenance Assessment District (MAD) Funds			
PERSONNEL	\$ 2,534,434	\$ 2,685,528	\$ 2,639,779
Personnel Cost	1,481,878	1,503,522	1,547,524
Fringe Benefits	1,052,556	1,182,006	1,092,255
NON-PERSONNEL	\$ 17,350,514	\$ 32,065,866	\$ 31,948,335
Supplies	76,550	350,725	285,587
Contracts	10,946,531	16,586,967	16,109,619
Information Technology	66,025	63,830	52,362
Energy and Utilities	3,189,914	2,687,288	3,915,563
Other	2,936,954	3,352,111	3,630,808
CIP Contingency	-	8,902,745	7,849,876
Transfers Out	134,540	118,200	104,520
Capital Expenditures	-	4,000	-
Total Maintenance Assessment District (MAD) Funds	\$ 19,884,949	\$ 34,751,394	\$ 34,588,114
Major Events Revolving Fund			
NON-PERSONNEL	\$ 805,916	\$ -	\$ -
Contracts	805,916	-	-
Total Major Events Revolving Fund	\$ 805,916	\$ -	\$ -
Mission Bay/Balboa Park Improvement Fund			
NON-PERSONNEL	\$ 2,033,088	\$ 2,069,234	\$ 1,955,700
Contracts	354,599	380,000	280,000
Transfers Out	1,678,489	1,689,234	1,675,700
Total Mission Bay/Balboa Park Improvement Fund	\$ 2,033,088	\$ 2,069,234	\$ 1,955,700
New Convention Facility Fund			
NON-PERSONNEL	\$ 3,405,000	\$ 3,405,000	\$ 3,405,000
Contracts	3,405,000	3,405,000	3,405,000
Total New Convention Facility Fund	\$ 3,405,000	\$ 3,405,000	\$ 3,405,000

Financial Summary and Schedules

Schedule VI - Summary of Operating Expenditures by Category by Fund Type

Fund/Category	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Proposed Budget
OneSD Support Fund			
PERSONNEL	\$ 2,757,335	\$ 2,767,499	\$ 2,809,989
Personnel Cost	1,814,397	1,776,540	1,774,912
Fringe Benefits	942,939	990,959	1,035,077
NON-PERSONNEL	\$ 22,734,934	\$ 18,417,718	\$ 17,923,880
Supplies	9,674	20,314	20,479
Contracts	326,971	422,859	362,101
Information Technology	15,050,909	11,762,415	11,564,185
Energy and Utilities	13,801	16,000	14,400
Other	2,206	4,000	4,000
Transfers Out	1,292,224	92,980	170,568
Capital Expenditures	-	60,000	60,000
Debt	6,039,149	6,039,150	5,728,147
Total OneSD Support Fund	\$ 25,492,270	\$ 21,185,217	\$ 20,733,869
PETCO Park Fund			
PERSONNEL	\$ 133,067	\$ 143,131	\$ 139,677
Personnel Cost	107,390	113,561	114,998
Fringe Benefits	25,677	29,570	24,679
NON-PERSONNEL	\$ 16,033,263	\$ 17,261,918	\$ 17,403,344
Supplies	106	5,890	5,890
Contracts	4,543,666	5,786,956	5,932,192
Information Technology	8,401	1,810	1,083
Energy and Utilities	10,611	10,404	10,420
Other	70	-	-
Transfers Out	11,470,409	11,456,858	11,453,759
Total PETCO Park Fund	\$ 16,166,331	\$ 17,405,049	\$ 17,543,021
Parking Meter Operations Fund			
PERSONNEL	\$ -	\$ -	\$ 1,467,989
Personnel Cost	-	-	799,244
Fringe Benefits	-	-	668,745
NON-PERSONNEL	\$ -	\$ -	\$ 7,643,546
Supplies	-	-	123,504
Contracts	-	-	1,321,394
Information Technology	-	-	14,856
Energy and Utilities	-	-	16,613
Transfers Out	-	-	6,166,679
Capital Expenditures	-	-	500
Total Parking Meter Operations Fund	\$ -	\$ -	\$ 9,111,535

Financial Summary and Schedules

Schedule VI - Summary of Operating Expenditures by Category by Fund Type

Fund/Category		FY 2013 Actual		FY 2014 Adopted Budget		FY 2015 Proposed Budget
Police Decentralization Fund						
NON-PERSONNEL	\$	4,116,587	\$	5,120,000	\$	5,120,000
Contracts		4,116,587		5,120,000		5,120,000
Total Police Decentralization Fund	\$	4,116,587	\$	5,120,000	\$	5,120,000
Prop 42 Replacement - Transportation Relief Fund						
NON-PERSONNEL	\$	7,995,051	\$	17,478,416	\$	12,478,416
Contracts		7,995,051		17,478,416		12,478,416
Total Prop 42 Replacement - Transportation Relief Fund	\$	7,995,051	\$	17,478,416	\$	12,478,416
Public Art Fund						
NON-PERSONNEL	\$	86,870	\$	102,814	\$	27,836
Supplies		524		2,814		2,979
Contracts		86,346		100,000		24,857
Total Public Art Fund	\$	86,870	\$	102,814	\$	27,836
Public Safety Needs & Debt Service Fund						
NON-PERSONNEL	\$	7,988,645	\$	8,396,967	\$	8,707,775
Transfers Out		7,988,645		8,396,967		8,707,775
Total Public Safety Needs & Debt Service Fund	\$	7,988,645	\$	8,396,967	\$	8,707,775
QUALCOMM Stadium Operations Fund						
PERSONNEL	\$	3,354,051	\$	3,436,962	\$	3,448,163
Personnel Cost		2,097,532		2,054,190		2,065,328
Fringe Benefits		1,256,519		1,382,772		1,382,835
NON-PERSONNEL	\$	12,439,846	\$	13,653,475	\$	14,389,736
Supplies		887,398		1,063,175		1,150,840
Contracts		4,907,644		6,002,625		6,248,882
Information Technology		55,185		16,317		72,249
Energy and Utilities		1,515,743		1,505,949		1,835,657
Other		1,516		-		-
Transfers Out		5,032,205		4,987,898		5,004,598
Capital Expenditures		40,156		48,000		48,000
Debt		-		29,511		29,510
Total QUALCOMM Stadium Operations Fund	\$	15,793,897	\$	17,090,437	\$	17,837,899

Financial Summary and Schedules

Schedule VI - Summary of Operating Expenditures by Category by Fund Type

Fund/Category	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Proposed Budget
Redevelopment Fund			
PERSONNEL	\$ 45	\$ -	\$ -
Fringe Benefits	45	-	-
NON-PERSONNEL	\$ 169	\$ -	\$ -
Contracts	171	-	-
Energy and Utilities	(12)	-	-
Other	10	-	-
Total Redevelopment Fund	\$ 214	\$ -	\$ -
Seized & Forfeited Assets Fund			
NON-PERSONNEL	\$ (12,098)	\$ -	\$ -
Contracts	(12,098)	-	-
Total Seized & Forfeited Assets Fund	\$ (12,098)	\$ -	\$ -
Seized Assets - California Fund			
NON-PERSONNEL	\$ -	\$ 10,000	\$ 10,000
Contracts	-	10,000	10,000
Total Seized Assets - California Fund	\$ -	\$ 10,000	\$ 10,000
Seized Assets - Federal DOJ Fund			
NON-PERSONNEL	\$ 177,251	\$ 1,392,812	\$ 1,400,227
Contracts	173,664	1,388,732	1,396,460
Energy and Utilities	3,587	4,080	3,767
Total Seized Assets - Federal DOJ Fund	\$ 177,251	\$ 1,392,812	\$ 1,400,227
Seized Assets - Federal Treasury Fund			
NON-PERSONNEL	\$ -	\$ 100,000	\$ 100,000
Contracts	-	100,000	100,000
Total Seized Assets - Federal Treasury Fund	\$ -	\$ 100,000	\$ 100,000
Serious Traffic Offenders Program Fund			
NON-PERSONNEL	\$ 118,316	\$ -	\$ -
Supplies	223	-	-
Contracts	118,093	-	-
Total Serious Traffic Offenders Program Fund	\$ 118,316	\$ -	\$ -

Financial Summary and Schedules

Schedule VI - Summary of Operating Expenditures by Category by Fund Type

Fund/Category	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Proposed Budget
Storm Drain Fund			
NON-PERSONNEL	\$ 5,446,746	\$ 5,700,000	\$ 5,700,000
Contracts	59,383	65,000	65,000
Transfers Out	5,387,363	5,635,000	5,635,000
Total Storm Drain Fund	\$ 5,446,746	\$ 5,700,000	\$ 5,700,000
Transient Occupancy Tax Fund			
PERSONNEL	\$ 996,966	\$ 1,181,300	\$ 1,334,899
Personnel Cost	587,615	660,246	768,894
Fringe Benefits	409,351	521,054	566,005
NON-PERSONNEL	\$ 70,561,972	\$ 86,419,054	\$ 89,389,757
Supplies	32,322	9,428	6,779
Contracts	27,241,748	29,760,156	28,509,900
Information Technology	290,246	316,026	358,121
Energy and Utilities	2,217	3,500	3,500
Other	184	2,000	2,000
Transfers Out	42,995,255	56,327,944	60,509,457
Total Transient Occupancy Tax Fund	\$ 71,558,938	\$ 87,600,354	\$ 90,724,656
Trolley Extension Reserve Fund			
NON-PERSONNEL	\$ 1,168,044	\$ 1,179,299	\$ 1,086,200
Contracts	14,670	27,000	27,000
Transfers Out	1,153,374	1,152,299	1,059,200
Total Trolley Extension Reserve Fund	\$ 1,168,044	\$ 1,179,299	\$ 1,086,200
Underground Surcharge Fund			
PERSONNEL	\$ 282,530	\$ 287,808	\$ 810,570
Personnel Cost	168,676	164,822	458,173
Fringe Benefits	113,854	122,986	352,397
NON-PERSONNEL	\$ 38,495,572	\$ 48,805,128	\$ 49,782,169
Supplies	6,506	19,787	6,000
Contracts	4,541,261	5,189,485	5,441,878
Information Technology	79,304	55,820	73,372
Energy and Utilities	524	1,720	1,000
Other	33,301,974	43,087,348	43,900,087
Transfers Out	566,002	416,776	359,832
Capital Expenditures	-	34,192	-
Total Underground Surcharge Fund	\$ 38,778,102	\$ 49,092,936	\$ 50,592,739

Financial Summary and Schedules

Schedule VI - Summary of Operating Expenditures by Category by Fund Type

Fund/Category	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Proposed Budget
Wireless Communications Technology Fund			
PERSONNEL	\$ 4,789,375	\$ 4,993,171	\$ 4,898,046
Personnel Cost	2,913,853	2,981,244	2,875,327
Fringe Benefits	1,875,522	2,011,927	2,022,719
NON-PERSONNEL	\$ 4,436,989	\$ 3,876,197	\$ 3,522,993
Supplies	126,564	608,351	286,016
Contracts	751,814	832,297	1,274,322
Information Technology	225,500	132,129	142,303
Energy and Utilities	201,457	236,153	123,934
Other	450	2,188	161,400
Transfers Out	199,527	324,444	221,081
Capital Expenditures	9,453	38,752	38,752
Debt	2,922,226	1,701,883	1,275,185
Total Wireless Communications Technology Fund	\$ 9,226,365	\$ 8,869,368	\$ 8,421,039
Zoological Exhibits Maintenance Fund			
NON-PERSONNEL	\$ 10,223,743	\$ 10,030,000	\$ 10,593,000
Contracts	10,223,743	10,030,000	10,593,000
Total Zoological Exhibits Maintenance Fund	\$ 10,223,743	\$ 10,030,000	\$ 10,593,000
Special Revenue Funds			
PERSONNEL	\$ 26,849,331	\$ 29,129,959	\$ 30,431,531
Personnel Cost	16,688,480	17,333,824	18,635,858
Fringe Benefits	10,160,852	11,796,135	11,795,673
NON-PERSONNEL	\$ 294,024,963	\$ 340,792,352	\$ 349,875,093
Supplies	1,909,007	3,128,986	2,968,418
Contracts	93,749,243	114,636,677	111,863,767
Information Technology	19,554,528	16,222,437	15,952,903
Energy and Utilities	7,101,029	6,524,449	8,947,353
Other	36,424,558	46,510,425	47,761,073
CIP Contingency	-	8,927,745	7,874,876
Transfers Out	126,140,154	135,949,526	146,396,340
Capital Expenditures	185,070	418,394	380,702
Debt	8,961,375	8,473,713	7,729,661
Total Special Revenue Funds	\$ 320,874,294	\$ 369,922,311	\$ 380,306,624

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Schedule VI - Summary of Operating Expenditures by Category by Fund Type

Fund/Category		FY 2013 Actual		FY 2014 Adopted Budget		FY 2015 Proposed Budget
Debt Service and Tax Funds						
Public Safety Communication Bonds						
NON-PERSONNEL	\$	515,586	\$	-	\$	-
Transfers Out		515,586		-		-
Total Public Safety Communication Bonds	\$	515,586	\$	-	\$	-
Tax and Revenue Anticipation Notes Fund						
NON-PERSONNEL	\$	2,532,407	\$	2,630,000	\$	-
Contracts		43,250		130,000		-
Debt		2,489,157		2,500,000		-
Total Tax and Revenue Anticipation Notes Fund	\$	2,532,407	\$	2,630,000	\$	-
Debt Service and Tax Funds						
NON-PERSONNEL	\$	3,047,993	\$	2,630,000	\$	-
Contracts		43,250		130,000		-
Transfers Out		515,586		-		-
Debt		2,489,157		2,500,000		-
Total Debt Service and Tax Funds	\$	3,047,993	\$	2,630,000	\$	-

Financial Summary and Schedules

Schedule VI - Summary of Operating Expenditures by Category by Fund Type

Fund/Category		FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Proposed Budget
Capital Project Funds				
Capital Outlay Fund				
NON-PERSONNEL	\$	1,751,919	\$ 3,210,001	\$ 2,046,419
Contracts		(188,081)	-	-
Transfers Out		1,940,000	3,210,001	2,046,419
Total Capital Outlay Fund	\$	1,751,919	\$ 3,210,001	\$ 2,046,419
TransNet ARRA Exchange Fund				
NON-PERSONNEL	\$	(136,447)	\$ -	\$ -
Contracts		(136,447)	-	-
Total TransNet ARRA Exchange Fund	\$	(136,447)	\$ -	\$ -
TransNet Extension Administration & Debt Fund				
NON-PERSONNEL	\$	242,923	\$ 291,792	\$ 300,100
Contracts		242,923	291,792	300,100
Total TransNet Extension Administration & Debt Fund	\$	242,923	\$ 291,792	\$ 300,100
TransNet Extension Congestion Relief Fund				
NON-PERSONNEL	\$	753,203	\$ 1,267,600	\$ 1,267,600
Contracts		(446,797)	1,267,600	1,267,600
Transfers Out		1,200,000	-	-
Total TransNet Extension Congestion Relief Fund	\$	753,203	\$ 1,267,600	\$ 1,267,600
TransNet Extension Maintenance Fund				
NON-PERSONNEL	\$	8,059,163	\$ 8,666,218	\$ 8,912,970
Transfers Out		8,059,163	8,666,218	8,912,970
Total TransNet Extension Maintenance Fund	\$	8,059,163	\$ 8,666,218	\$ 8,912,970
Capital Project Funds				
NON-PERSONNEL	\$	10,670,761	\$ 13,435,611	\$ 12,527,089
Contracts		(528,402)	1,559,392	1,567,700
Transfers Out		11,199,163	11,876,219	10,959,389
Total Capital Project Funds	\$	10,670,761	\$ 13,435,611	\$ 12,527,089

Financial Summary and Schedules

Schedule VI - Summary of Operating Expenditures by Category by Fund Type

Fund/Category	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Proposed Budget
Enterprise Funds			
Airports Fund			
PERSONNEL	\$ 1,454,426	\$ 1,545,237	\$ 1,596,304
Personnel Cost	905,934	961,435	986,555
Fringe Benefits	548,492	583,802	609,749
NON-PERSONNEL	\$ 2,643,496	\$ 4,246,260	\$ 3,514,562
Supplies	56,482	263,290	163,620
Contracts	2,210,387	3,694,031	2,946,370
Information Technology	146,544	45,715	121,667
Energy and Utilities	139,860	151,730	175,883
Other	672	900	900
Transfers Out	89,550	74,261	89,789
Capital Expenditures	-	15,577	15,577
Debt	-	756	756
Total Airports Fund	\$ 4,097,922	\$ 5,791,497	\$ 5,110,866
Development Services Fund			
PERSONNEL	\$ 31,045,855	\$ 34,722,363	\$ 37,996,229
Personnel Cost	19,435,148	20,879,427	23,531,169
Fringe Benefits	11,610,707	13,842,936	14,465,060
NON-PERSONNEL	\$ 10,819,041	\$ 11,193,100	\$ 11,705,098
Supplies	338,719	498,490	392,314
Contracts	6,265,887	5,967,088	6,526,155
Information Technology	2,272,388	1,730,646	2,024,225
Energy and Utilities	388,020	577,659	513,219
Other	353,861	509,698	409,698
Appropriated Reserve	-	341,774	341,774
Transfers Out	1,200,165	1,265,692	1,395,660
Capital Expenditures	-	302,053	102,053
Total Development Services Fund	\$ 41,864,896	\$ 45,915,463	\$ 49,701,327

Financial Summary and Schedules

Schedule VI - Summary of Operating Expenditures by Category by Fund Type

Fund/Category	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Proposed Budget
Golf Course Fund			
PERSONNEL	\$ 6,860,077	\$ 7,291,240	\$ 7,295,968
Personnel Cost	4,032,704	4,131,412	4,235,418
Fringe Benefits	2,827,373	3,159,828	3,060,550
NON-PERSONNEL	\$ 7,812,535	\$ 8,378,844	\$ 9,292,996
Supplies	1,065,545	1,227,653	1,236,498
Contracts	4,412,242	4,795,980	5,191,380
Information Technology	200,524	201,112	196,258
Energy and Utilities	1,642,118	1,477,617	1,979,666
Other	10,132	20,590	20,590
Transfers Out	296,377	263,242	275,954
Capital Expenditures	185,597	392,650	392,650
Total Golf Course Fund	\$ 14,672,613	\$ 15,670,084	\$ 16,588,964
Metropolitan Sewer Utility Fund			
PERSONNEL	\$ 43,804,135	\$ 46,911,064	\$ 48,125,104
Personnel Cost	26,942,123	27,794,779	28,751,544
Fringe Benefits	16,862,012	19,116,285	19,373,560
NON-PERSONNEL	\$ 152,135,627	\$ 160,172,831	\$ 164,460,919
Supplies	36,411,853	20,390,282	20,010,424
Contracts	28,531,186	51,573,204	54,797,792
Information Technology	3,987,858	5,302,312	5,026,153
Energy and Utilities	12,810,891	13,702,892	14,924,881
Other	126,157	106,040	106,040
Appropriated Reserve	-	3,500,000	3,500,000
Transfers Out	63,066,233	64,335,869	64,288,546
Capital Expenditures	804,627	1,246,977	1,791,828
Debt	6,396,821	15,255	15,255
Total Metropolitan Sewer Utility Fund	\$ 195,939,762	\$ 207,083,895	\$ 212,586,023

Financial Summary and Schedules

Schedule VI - Summary of Operating Expenditures by Category by Fund Type

Fund/Category	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Proposed Budget
Municipal Sewer Revenue Fund			
PERSONNEL	\$ 33,137,197	\$ 39,671,219	\$ 38,481,680
Personnel Cost	19,277,381	23,173,861	22,673,164
Fringe Benefits	13,859,816	16,497,358	15,808,516
NON-PERSONNEL	\$ 84,761,448	\$ 92,614,380	\$ 96,391,122
Supplies	3,501,284	4,678,035	5,038,315
Contracts	28,447,415	31,375,522	35,021,458
Information Technology	3,155,153	4,360,433	3,661,762
Energy and Utilities	5,159,210	5,033,856	6,260,181
Other	79,307	62,933	64,933
Transfers Out	43,690,549	46,150,929	45,458,325
Capital Expenditures	1,348,609	583,174	490,174
Debt	(620,078)	369,498	395,974
Total Municipal Sewer Revenue Fund	\$ 117,898,645	\$ 132,285,599	\$ 134,872,802
Recycling Fund			
PERSONNEL	\$ 8,513,755	\$ 9,875,393	\$ 10,051,764
Personnel Cost	5,018,497	5,624,235	5,722,520
Fringe Benefits	3,495,258	4,251,158	4,329,244
NON-PERSONNEL	\$ 10,590,615	\$ 13,416,904	\$ 12,538,218
Supplies	1,050,001	1,536,894	1,278,693
Contracts	6,924,914	8,470,380	8,310,989
Information Technology	477,517	455,353	390,401
Energy and Utilities	1,127,448	1,738,815	1,298,055
Other	6,137	5,682	5,682
Appropriated Reserve	-	480,000	480,000
Transfers Out	935,830	417,386	462,004
Capital Expenditures	68,768	312,394	312,394
Total Recycling Fund	\$ 19,104,371	\$ 23,292,297	\$ 22,589,982

Financial Summary and Schedules

Schedule VI - Summary of Operating Expenditures by Category by Fund Type

Fund/Category	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Proposed Budget
Refuse Disposal Fund			
PERSONNEL	\$ 13,730,096	\$ 14,390,572	\$ 14,066,780
Personnel Cost	8,164,992	8,119,666	8,102,516
Fringe Benefits	5,565,104	6,270,906	5,964,264
NON-PERSONNEL	\$ 15,886,775	\$ 17,542,424	\$ 17,105,462
Supplies	429,905	782,679	785,318
Contracts	10,244,195	11,590,119	11,099,045
Information Technology	844,618	814,122	1,089,489
Energy and Utilities	1,579,981	1,423,559	1,419,619
Other	10,846	16,276	16,276
Appropriated Reserve	-	920,000	920,000
Transfers Out	1,426,162	1,694,503	1,474,549
Capital Expenditures	1,351,069	284,910	284,910
Debt	-	16,256	16,256
Total Refuse Disposal Fund	\$ 29,616,871	\$ 31,932,996	\$ 31,172,242
Water Utility Operating Fund			
PERSONNEL	\$ 62,032,125	\$ 68,107,172	\$ 68,674,163
Personnel Cost	36,685,995	39,633,086	40,457,947
Fringe Benefits	25,346,130	28,474,086	28,216,216
NON-PERSONNEL	\$ 347,266,609	\$ 371,183,374	\$ 393,272,878
Supplies	196,980,949	202,392,258	218,304,622
Contracts	60,806,359	72,008,751	78,231,304
Information Technology	5,508,954	7,823,086	7,436,096
Energy and Utilities	9,735,328	11,227,936	11,925,805
Other	1,985,528	1,993,428	2,113,396
Appropriated Reserve	-	3,500,000	3,500,000
Transfers Out	70,403,324	69,793,546	68,669,735
Capital Expenditures	315,378	2,067,834	2,688,834
Debt	1,530,789	376,535	403,086
Total Water Utility Operating Fund	\$ 409,298,734	\$ 439,290,546	\$ 461,947,041

Financial Summary and Schedules

Schedule VI - Summary of Operating Expenditures by Category by Fund Type

Fund/Category	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Proposed Budget
Enterprise Funds			
PERSONNEL	\$ 200,577,667	\$ 222,514,260	\$ 226,287,992
Personnel Cost	120,462,775	130,317,901	134,460,833
Fringe Benefits	80,114,891	92,196,359	91,827,159
NON-PERSONNEL	\$ 631,916,146	\$ 678,748,117	\$ 708,281,255
Supplies	239,834,738	231,769,581	247,209,804
Contracts	147,842,585	189,475,075	202,124,493
Information Technology	16,593,557	20,732,779	19,946,051
Energy and Utilities	32,582,857	35,334,064	38,497,309
Other	2,572,640	2,715,547	2,737,515
Appropriated Reserve	-	8,741,774	8,741,774
Transfers Out	181,108,190	183,995,428	182,114,562
Capital Expenditures	4,074,048	5,205,569	6,078,420
Debt	7,307,532	778,300	831,327
Total Enterprise Funds	\$ 832,493,812	\$ 901,262,377	\$ 934,569,247

Financial Summary and Schedules

Schedule VI - Summary of Operating Expenditures by Category by Fund Type

Fund/Category	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Proposed Budget
Internal Service Funds			
Central Stores Fund			
PERSONNEL	\$ 1,586,837	\$ 1,608,241	\$ 1,596,064
Personnel Cost	869,437	820,638	825,806
Fringe Benefits	717,400	787,603	770,258
NON-PERSONNEL	\$ 7,639,988	\$ 11,748,543	\$ 11,748,802
Supplies	7,233,305	11,031,621	11,009,964
Contracts	386,685	423,792	449,640
Information Technology	81,719	38,755	34,542
Energy and Utilities	68,277	136,482	134,509
Other	(244,350)	928	928
Transfers Out	114,351	116,965	119,219
Total Central Stores Fund	\$ 9,226,825	\$ 13,356,784	\$ 13,344,866
Energy Conservation Program Fund			
PERSONNEL	\$ 1,499,530	\$ 1,608,970	\$ 1,396,245
Personnel Cost	935,416	954,703	852,204
Fringe Benefits	564,113	654,267	544,041
NON-PERSONNEL	\$ 863,118	\$ 742,758	\$ 1,151,289
Supplies	19,374	14,807	15,545
Contracts	445,971	480,772	830,399
Information Technology	285,978	111,547	162,918
Energy and Utilities	17,221	14,363	12,357
Other	4,578	5,300	5,300
Transfers Out	73,391	85,969	94,770
Capital Expenditures	16,604	30,000	30,000
Total Energy Conservation Program Fund	\$ 2,362,648	\$ 2,351,728	\$ 2,547,534

Financial Summary and Schedules

Schedule VI - Summary of Operating Expenditures by Category by Fund Type

Fund/Category	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Proposed Budget
Engineering & Capital Projects Fund			
PERSONNEL	\$ -	\$ -	\$ 56,277,482
Personnel Cost	-	-	34,032,910
Fringe Benefits	-	-	22,244,572
NON-PERSONNEL	\$ -	\$ -	\$ 8,263,023
Supplies	-	-	681,843
Contracts	-	-	2,470,613
Information Technology	-	-	2,602,403
Energy and Utilities	-	-	322,864
Other	-	-	690,751
Transfers Out	-	-	1,429,350
Capital Expenditures	-	-	64,726
Debt	-	-	473
Total Engineering & Capital Projects Fund	\$ -	\$ -	\$ 64,540,505
Fleet Services Operating Fund			
PERSONNEL	\$ 19,333,389	\$ 16,603,959	\$ 17,527,654
Personnel Cost	11,668,928	9,439,485	10,009,494
Fringe Benefits	7,664,461	7,164,474	7,518,160
NON-PERSONNEL	\$ 31,750,696	\$ 35,179,328	\$ 33,107,802
Supplies	9,652,642	8,365,799	8,408,951
Contracts	3,847,884	7,345,469	7,807,960
Information Technology	751,153	795,211	768,771
Energy and Utilities	16,519,188	17,293,404	14,991,690
Other	105,283	155,000	-
Transfers Out	817,658	701,829	753,885
Capital Expenditures	56,887	107,620	107,620
Debt	-	414,996	268,925
Total Fleet Services Operating Fund	\$ 51,084,085	\$ 51,783,287	\$ 50,635,456
Fleet Services Replacement Fund			
PERSONNEL	\$ -	\$ -	\$ -
Personnel Cost	-	-	-
Fringe Benefits	-	-	-
NON-PERSONNEL	\$ 18,073,727	\$ 22,461,956	\$ 20,663,453
Supplies	987,711	-	-
Contracts	534,641	-	-
Other	782,564	-	-
Capital Expenditures	8,275,953	13,989,241	11,827,455
Debt	7,492,858	8,472,715	8,835,998
Total Fleet Services Replacement Fund	\$ 18,073,727	\$ 22,461,956	\$ 20,663,453

Financial Summary and Schedules

Schedule VI - Summary of Operating Expenditures by Category by Fund Type

Fund/Category	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Proposed Budget
Publishing Services Fund			
PERSONNEL	\$ 680,028	\$ 853,023	\$ 849,272
Personnel Cost	392,090	462,975	470,874
Fringe Benefits	287,938	390,048	378,398
NON-PERSONNEL	\$ 2,272,428	\$ 2,451,104	\$ 2,373,758
Supplies	253,177	366,507	318,861
Contracts	1,789,491	1,890,775	1,868,891
Information Technology	68,093	44,464	38,310
Energy and Utilities	72,449	88,988	96,805
Other	650	-	-
Transfers Out	88,567	55,878	46,398
Debt	-	4,492	4,493
Total Publishing Services Fund	\$ 2,952,456	\$ 3,304,127	\$ 3,223,030
Risk Management Administration Fund			
PERSONNEL	\$ 6,919,404	\$ 7,718,629	\$ 7,907,298
Personnel Cost	4,126,196	4,446,391	4,585,491
Fringe Benefits	2,793,207	3,272,238	3,321,807
NON-PERSONNEL	\$ 2,030,527	\$ 2,091,670	\$ 2,215,356
Supplies	68,199	78,662	80,722
Contracts	779,705	951,225	858,102
Information Technology	866,421	715,853	944,537
Energy and Utilities	3,572	7,020	7,020
Other	25,535	30,125	30,125
Transfers Out	287,094	308,785	294,850
Total Risk Management Administration Fund	\$ 8,949,930	\$ 9,810,299	\$ 10,122,654
Internal Service Funds			
PERSONNEL	\$ 30,019,187	\$ 28,392,822	\$ 85,554,015
Personnel Cost	17,992,068	16,124,192	50,776,779
Fringe Benefits	12,027,119	12,268,630	34,777,236
NON-PERSONNEL	\$ 62,619,962	\$ 74,675,359	\$ 79,523,483
Supplies	18,204,883	19,857,396	20,515,886
Contracts	7,783,382	11,092,033	14,285,605
Information Technology	2,053,366	1,705,830	4,551,481
Energy and Utilities	16,680,707	17,540,257	15,565,245
Other	674,261	191,353	727,104
Transfers Out	1,381,061	1,269,426	2,738,472
Capital Expenditures	8,349,444	14,126,861	12,029,801
Debt	7,492,858	8,892,203	9,109,889
Total Internal Service Funds	\$ 92,639,149	\$ 103,068,181	\$ 165,077,498

Financial Summary and Schedules

Schedule VI - Summary of Operating Expenditures by Category by Fund Type

Fund/Category	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Proposed Budget
Operating Budget Expenditures			
PERSONNEL	\$ 1,084,639,171	\$ 1,166,422,787	\$ 1,171,936,329
Personnel Cost	660,833,069	679,628,950	695,051,411
Fringe Benefits	423,806,102	486,793,837	476,884,918
NON-PERSONNEL	\$ 1,343,847,920	\$ 1,449,386,892	\$ 1,499,592,217
Supplies	283,595,882	279,768,214	296,675,113
Contracts	400,636,599	465,357,316	499,435,328
Information Technology	69,222,096	68,350,674	66,204,035
Energy and Utilities	89,823,923	98,140,116	103,481,440
Other	43,546,963	55,137,831	56,607,268
CIP Contingency	-	8,927,745	7,874,876
Appropriated Reserve	-	10,741,774	8,741,774
Transfers Out	411,836,599	414,956,585	417,208,465
Capital Expenditures	13,791,884	22,439,764	21,605,857
Debt	31,393,975	25,566,873	21,758,061
Total Operating Budget Expenditures	\$ 2,428,497,613	\$ 2,615,809,679	\$ 2,671,528,546
Total Capital Budget Expenditures	\$ 355,914,442	\$ 179,440,324	\$ 297,652,880
Total Combined Operating and Capital Budget Expenditures	\$ 2,784,412,055	\$ 2,795,250,003	\$ 2,969,181,426



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Financial Summary and Schedules

Schedule VII - Summary of Revenues, Expenditures and Fund Balances

Fund Type/Title	Estimated Reserves and Fund Balance as of 7/01/14	CIP and Operating Revenue	Total Resources	CIP Project Expenditures	Operating Expenditures
General Fund	\$ 163,940,441 ¹	\$ 1,177,237,223	\$ 1,341,177,664	\$ -	\$ 1,179,048,088
Total General Fund	\$ 163,940,441	\$ 1,177,237,223	\$ 1,341,177,664	\$ -	\$ 1,179,048,088

Debt Service & Tax Funds

Tax and Revenue Anticip. Notes	\$ -	\$ -	\$ -	\$ -	\$ -
Total Debt Srvc & Tax Funds	\$ -	\$ -	\$ -	\$ -	\$ -

Special Revenue Funds

Automated Refuse Container	\$ 1,300,760	\$ 700,000	\$ 2,000,760	\$ -	\$ 800,000
Concourse and Parking Garages	706,217	2,713,422	3,419,639	-	2,709,718
Convention Center Expansion	729,977	13,760,993	14,490,970	-	13,980,650
Environmental Growth 1/3	1,643,611	4,455,069	6,098,680	-	4,547,305
Environmental Growth 2/3	2,277,333	8,917,137	11,194,470	-	8,869,966
Facilities Financing	-	2,292,912	2,292,912	-	2,292,912
Fire and Lifeguard Facilities	216,641	1,379,719	1,596,360	-	1,425,931
Fire/EMS Transport Program	1,565,488	11,497,043	13,062,531	-	12,633,088
GIS	581,694	1,801,061	2,382,755	-	1,905,926
Gas Tax	2,434,073	20,078,259	22,512,332	-	20,078,259
Information Technology	1,172,067	8,673,318	9,845,385	-	9,349,652
Junior Lifeguard Program	855,630	596,027	1,451,657	-	596,027
Local Enforcement Agency (Solid Waste)	859,652	786,417	1,646,069	-	758,106
Los Penasquitos Canyon Preserve	171,313	186,000	357,313	-	222,058
Maintenance Assessment Districts	25,132,633	21,848,480	46,981,113	575,000	34,588,114
Mission Bay Improvements	11,153,352	7,545,411	18,698,763	2,943,383	-
Mission Bay/Balboa Park Improv.	107,502	1,960,000	2,067,502	-	1,955,700
New Convention Facility	11,685	3,400,000	3,411,685	-	3,405,000
OneSD Support	2,409,224	19,918,068	22,327,292	-	20,733,869
Parking Meter Operations Fund	-	9,111,535	9,111,535	-	9,111,535
PETCO Park	2,439,483	15,723,720	18,163,203	-	17,543,021
Police Decentralization	3,090,922	3,749,765	6,840,687	-	5,120,000
Prop 42 - Transportation Relief	27,199,969	14,386,136	41,586,105	1,907,720	12,478,416
Public Art	301,878	24,857	326,735	-	27,836
Public Safety Needs & Debt Svc	6,081	8,707,775	8,713,856	-	8,707,775
QUALCOMM Stadium	3,521,739	16,552,809	20,074,548	750,000	17,837,899
Regional Park Improvements	10,620,930	2,500,000	13,120,930	-	-
Seized Assets	1,166,712	1,010,000	2,176,712	-	1,510,227
Serious Traffic Offenders Program	239,145	-	239,145	-	-
Storm Drain	1,247,329	5,700,000	6,947,329	-	5,700,000
Transient Occupancy Tax	7,757,844	82,991,669	90,749,513	-	90,724,656
Trench Cut Fees/Excavation Fee Fund	-	-	-	2,000,000	-
Trolley Extension Reserve	24,482	1,071,728	1,096,210	-	1,086,200

Financial Summary and Schedules

Schedule VII - Summary of Revenues, Expenditures and Fund Balances

Total Expenditures	Expenditure of Prior Year Funds	Estimated Reserves	Estimated Fund Balance Remaining as of 7/01/14	Fund Type/Title
1,179,048,088	-	149,836,447 ²	14,103,994 ³	General Fund
\$ 1,179,048,088	\$ -	\$ 149,836,447	14,103,994	Total General Fund

Debt Service & Tax Funds

\$ -	\$ -	\$ -	-	Tax and Revenue Anticip. Notes
\$ -	\$ -	\$ -	-	Total Debt Svc & Tax Funds

Special Revenue Funds

\$ 800,000	\$ -	\$ -	1,200,760	Automated Refuse Container
2,709,718	-	-	709,921	Concourse and Parking Garages
13,980,650	-	10,319	500,001	Convention Center Expansion
4,547,305	-	825,037	726,338	Environmental Growth 1/3
8,869,966	-	964,025	1,360,479	Environmental Growth 2/3
2,292,912	-	-	-	Facilities Financing
1,425,931	-	-	170,429	Fire and Lifeguard Facilities
12,633,088	-	400,000	29,443	Fire/EMS Transport Program
1,905,926	-	-	476,829	GIS
20,078,259	-	1,375,349	1,058,724	Gas Tax
9,349,652	-	-	495,733	Information Technology
596,027	-	-	855,630	Junior Lifeguard Program
758,106	-	250,000	637,963	Local Enforcement Agency (Solid Waste)
222,058	-	-	135,255	Los Penasquitos Canyon Preserve
35,163,114	-	-	11,817,999	Maintenance Assessment Districts
2,943,383	-	7,098,782	8,656,598	Mission Bay Improvements
1,955,700	-	-	111,802	Mission Bay/Balboa Park Improv.
3,405,000	-	-	6,685	New Convention Facility
20,733,869	-	1,100,000	493,423	OneSD Support
9,111,535	-	-	-	Parking Meter Operations Fund
17,543,021	-	-	620,182	PETCO Park
5,120,000	-	-	1,720,687	Police Decentralization
14,386,136	-	27,199,969	-	Prop 42 - Transportation Relief
27,836	-	281,191	17,708	Public Art
8,707,775	-	-	6,081	Public Safety Needs & Debt Svc
18,587,899	50,000	1,070,689	365,960	QUALCOMM Stadium
-	2,500,000	8,232,445	2,388,485	Regional Park Improvements
1,510,227	-	-	666,485	Seized Assets
-	-	-	239,145	Serious Traffic Offenders Program
5,700,000	-	-	1,247,329	Storm Drain
90,724,656	-	-	-	Transient Occupancy Tax
2,000,000	-	-	-	Trench Cut Fees/Excavation Fee Fund
1,086,200	-	-	10,010	Trolley Extension Reserve

Financial Summary and Schedules

Schedule VII - Summary of Revenues, Expenditures and Fund Balances

Fund Type/Title	Estimated Reserves and Fund Balance as of 7/01/14	CIP and Operating Revenue	Total Resources	CIP Project Expenditures	Operating Expenditures
Underground Surcharge	49,594,021	50,592,739	100,186,760	-	50,592,739
Wireless Comm. Technology	1,473,825	7,436,710	8,910,535	-	8,421,039
Zoological Exhibits	1,000	10,593,000	10,594,000	-	10,593,000
Total Special Revenue Funds	\$ 162,014,212	\$ 362,661,779	524,675,991	\$ 8,176,103	\$ 380,306,624

Enterprise Funds

Airports	\$ 12,936,721	\$ 4,778,882	\$ 17,715,603	\$ -	\$ 5,110,866
Development Services	8,841,367	45,581,357	54,422,724	-	49,701,327
Golf Course	24,856,905	17,540,747	42,397,652	2,625,000	16,588,964
Recycling	14,470,378	18,427,651	32,898,029	1,200,000	22,589,982
Refuse Disposal	32,729,088	28,236,434	60,965,522	-	31,172,242
Refuse Disposal - Miramar Closure	47,191,624	1,500,000	48,691,624	-	-
Sewer	365,184,091	415,631,100	780,815,191	113,848,208	347,458,825
Water Utility	238,501,159	469,630,800	708,131,959	99,801,601	461,947,041
Total Enterprise Funds	\$ 744,711,333	\$1,001,326,971	1,746,038,304	\$ 217,474,809	\$ 934,569,247

Capital Project Funds

Capital Outlay	\$ 11,220,316	\$ -	\$ 11,220,316	\$ -	\$ 2,046,419
TransNet Extension	56,325,457	30,010,000	86,335,457	19,529,330	10,480,670
Other Capital Project Funds	47,268,683	-	47,268,683	50,818,610	-
Total Capital Project Funds	\$ 114,814,456	\$ 30,010,000	144,824,456	\$ 70,347,940	\$ 12,527,089

Internal Service Funds

Central Stores	\$ 183,949	\$ 13,344,866	\$ 13,528,815	\$ -	\$ 13,344,866
Energy Conservation Program	3,759,617	2,253,884	6,013,501	-	2,547,534
Engineering & Capital Projects Fund	-	64,540,505	64,540,505	-	64,540,505
Fleet Services (Operating)	3,830,208	50,229,234	54,059,442	1,654,028	50,635,456
Fleet Services Replacement	52,073,464	27,296,552	79,370,016	-	20,663,453
Publishing Services	636,251	3,223,030	3,859,281	-	3,223,030
Risk Management	622,986	10,122,654	10,745,640	-	10,122,654
Total Internal Service Funds	\$ 61,106,475	\$ 171,010,725	232,117,200	\$ 1,654,028	\$ 165,077,498
Total Combined Budget	\$1,246,586,917	\$2,742,246,698	3,988,833,615	\$ 297,652,880	\$2,671,528,546

1 Includes the City's Emergency Reserve of 8% and Stability Reserve of 6% totaling 14% per the City's revised Reserve Policy.

2. Represents 14% reserve target per the City's revised Reserve Policy.

3 Excess Equity per the City's revised Reserve Policy. Excess Equity is spendable and unrestricted fund balance that is not otherwise assigned to General Fund Reserves.

Financial Summary and Schedules

Schedule VII - Summary of Revenues, Expenditures and Fund Balances

Total Expenditures	Expenditure of Prior Year Funds	Reserves	Estimated Fund Balance as of 6/30/15	Fund Type/Title
50,592,739	10,000,000	31,149,540	8,444,481	Underground Surcharge
8,421,039	-	-	489,496	Wireless Comm. Technology
10,593,000	-	-	1,000	Zoological Exhibits
\$ 388,482,727	\$ 12,550,000	\$ 79,957,346	\$ 45,661,061	Total Special Revenue Funds
Enterprise Funds				
\$ 5,110,866	\$ 2,400,000	\$ 8,611,375	\$ 1,593,362	Airports
49,701,327	-	2,640,139	2,081,258	Development Services
19,213,964	-	13,903,422	9,280,266	Golf Course
23,789,982	-	1,920,000	7,188,047	Recycling
31,172,242	-	27,904,114	1,889,166	Refuse Disposal
-	-	-	48,691,624	Refuse Disposal - Miramar Closure
461,307,033	-	167,636,624	151,871,534	Sewer
561,748,642	-	146,383,317	-	Water Utility
\$ 1,152,044,056	\$ 2,400,000	\$ 368,998,991	\$ 222,595,257	Total Enterprise Funds
Capital Project Funds				
\$ 2,046,419	\$ 3,297,390	\$ 9,518,309	\$ (3,641,802)	Capital Outlay
30,010,000	-	50,531,431	5,794,026	TransNet Extension
50,818,610	-	-	(3,549,927)	Other Capital Project Funds
\$ 82,875,029	\$ 3,297,390	\$ 60,049,740	\$ (1,397,703)	Total Capital Project Funds
Internal Service Funds				
\$ 13,344,866	\$ -	\$ -	\$ 183,949	Central Stores
2,547,534	-	1,812,491	1,653,476	Energy Conservation Program
64,540,505	-	-	-	Engineering & Capital Projects Fund
52,289,484	-	713,000	1,056,958	Fleet Services (Operating)
20,663,453	-	-	58,706,563	Fleet Services Replacement
3,223,030	-	-	636,251	Publishing Services
10,122,654	-	-	622,986	Risk Management
\$ 166,731,526	\$ -	\$ 2,525,491	\$ 62,860,183	Total Internal Service Funds
\$ 2,969,181,426	\$ 18,247,390	\$ 661,368,015	\$ 343,822,792	Total Combined Budget



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Financial Summary and Schedules

Schedule VIII - Summary of Expenditures for Maintenance Assessment Districts

Title	Position	Personnel Expenditures	Non-Personnel Expenditures	FY 2015 Proposed Budget
Adams Avenue MAD Fund	—	\$ —	\$ 63,194	\$ 63,194
Barrio Logan Community Benefit MAD Fund	—	—	636,431	636,431
Bay Terraces - Honey Drive MAD Fund	—	—	23,838	23,838
Bay Terraces - Parkside MAD Fund	—	—	61,831	61,831
Bird Rock MAD Fund	—	—	233,811	233,811
Black Mountain Ranch North MAD Fund	—	—	650,553	650,553
Black Mountain Ranch South MAD Fund	—	—	868,353	868,353
C&ED MAD Management Fund	—	—	225,000	225,000
Calle Cristobal MAD Fund	—	—	361,125	361,125
Camino Santa Fe MAD Fund	—	—	176,365	176,365
Campus Point MAD Fund	—	—	54,069	54,069
Carmel Mountain Ranch MAD Fund	—	—	498,116	498,116
Carmel Valley MAD Fund	—	—	3,248,085	3,248,085
Carmel Valley NBHD #10 MAD Fund	—	—	425,756	425,756
Central Commercial MAD Fund	—	—	454,885	454,885
City Heights MAD Fund	—	—	434,289	434,289
Civita MAD Fund	—	—	98,103	98,103
College Heights Enhanced MAD Fund	—	—	575,643	575,643
Coral Gate MAD Fund	—	—	197,893	197,893
Coronado View MAD Fund	—	—	38,355	38,355
Del Mar Terrace MAD Fund	—	—	91,042	91,042
Eastgate Technology Park MAD Fund	—	—	292,503	292,503
El Cajon Boulevard MAD Fund	—	—	475,487	475,487
First SD River Imp. Project MAD Fund	—	—	357,995	357,995
Gateway Center East MAD Fund	—	—	305,998	305,998
Genesee/North Torrey Pines Road MAD Fund	—	—	460,651	460,651
Greater Golden Hill MAD Fund	—	—	369,366	369,366
Hillcrest Commercial Core MAD Fund	—	—	138,182	138,182
Hillcrest MAD Fund	—	—	35,359	35,359
Kings Row MAD Fund	—	—	16,500	16,500
La Jolla Village Drive MAD Fund	—	—	85,997	85,997
Liberty Station/NTC MAD Fund	—	—	251,873	251,873
Linda Vista Community MAD Fund	—	—	277,251	277,251
Little Italy MAD Fund	—	—	1,245,921	1,245,921
Maintenance Assessment District (MAD) Management Fund	25.25	2,639,779	1,025,796	3,665,575
Mira Mesa MAD Fund	—	—	1,442,494	1,442,494

Financial Summary and Schedules

Schedule VIII - Summary of Expenditures for Maintenance Assessment Districts

Title	Position	Personnel Expenditures	Non-Personnel Expenditures	FY 2015 Proposed Budget
Miramar Ranch North MAD Fund	—	—	1,668,847	1,668,847
Mission Boulevard MAD Fund	—	—	119,046	119,046
Mission Hills Special Lighting MAD Fund	—	—	124,588	124,588
Newport Avenue MAD Fund	—	—	75,816	75,816
North Park MAD Fund	—	—	712,362	712,362
Ocean View Hills MAD Fund	—	—	889,246	889,246
Otay International Center MAD Fund	—	—	464,071	464,071
Pacific Highlands Ranch MAD Fund	—	—	500,588	500,588
Park Village MAD Fund	—	—	592,810	592,810
Penasquitos East MAD Fund	—	—	541,848	541,848
Rancho Bernardo MAD Fund	—	—	722,390	722,390
Rancho Encantada MAD Fund	—	—	253,638	253,638
Remington Hills MAD Fund	—	—	62,900	62,900
Robinhood Ridge MAD Fund	—	—	166,352	166,352
Sabre Springs MAD Fund	—	—	358,932	358,932
Scripps/Miramar Ranch MAD Fund	—	—	1,874,205	1,874,205
Stonecrest Village MAD Fund	—	—	1,006,038	1,006,038
Street Light District #1 MAD Fund	—	—	646,266	646,266
Talmadge MAD Fund	—	—	294,646	294,646
Tierrasanta MAD Fund	—	—	1,997,845	1,997,845
Torrey Highlands MAD Fund	—	—	764,219	764,219
Torrey Hills MAD Fund	—	—	1,656,902	1,656,902
University Heights MAD Fund	—	—	97,774	97,774
Washington Street MAD Fund	—	—	123,770	123,770
Webster-Federal Boulevard MAD Fund	—	—	35,126	35,126
Total Combined Budget	25.25	\$ 2,639,779	\$ 31,948,335	\$ 34,588,114